

# **Special Districts Financial Transactions Report Instructions**



**California State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section**

# Special Districts Financial Transactions Report Instructions

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## Special Districts Financial Transactions Report Instructions

### \*\*\* SPECIAL COVID-19 INSTRUCTIONS FOR FTR REPORTING \*\*\*

#### Overview

The State Controller's Office would like to capture COVID-19 revenues and expenditures/expenses in the interest of transparency as well as in support of decision-makers. All sources and uses of COVID-19 relief funds received by special districts should be separately reported on their respective Financial Transactions Report (FTR). Given the unexpected complexity of so many funding resources, we ask that you separately identify all sources and uses of COVID-19 relief to the best of your ability. The amounts should match what you are reporting in your Comprehensive Annual Financial Report (CAFR) for the fiscal year. Examples of funding sources include the *Coronavirus Relief Fund* (CARES Act Title V; Sec 5001), *COVID-19 Federal Disaster Assistance*, *State Allocations for Direct Disaster Response Operations* related to COVID-19, and other COVID-19 grants or programs.

#### Specific Instructions

Please identify these amounts with "COVID-19", separately stated from other program or funding amounts, while also noting the related funding source or program. All COVID-19 relief funds recognized in the current fiscal year by local government should be recorded according to the direct source of funds. For example, prime recipients of federal Coronavirus Relief Funds should report receipts as federal revenues, while subrecipients of that federal program receiving money directly from the State should report receipts as state revenues.

#### Governmental Funds

**COVID-19 Revenues:** COVID-19 recognized revenues related to COVID-19 emergency relief in governmental funds should be included in the appropriate "Other" lines in Form 16, **Statement of Revenues, Expenditures, and Changes in Fund Balances**, including lines R20, **Other Intergovernmental – Federal**, R26 **Other Intergovernmental – State**, R28 **Intergovernmental – Other**, or R34, **Other Revenues**. For **Transportation**, use Form 15, lines R02 through R04 or R08. Provide a footnote showing how much is applicable to COVID-19 relief, identifying the source or program and the applicable amounts. See example below.

**Example of footnote:** "COVID-19 Public Transportation Research Demonstration Grant – Revenues \$800,000; Expenditures \$1,659,000". Reports submitted to the agencies providing the relief may be used to support the footnote.

**COVID-19 Expenditures:** COVID-19 recognized expenditures related to COVID-19 emergency relief in governmental funds should be included on Form 16 **Statement of Revenues, Expenditures, and Changes in Fund Balances** on line R47, **Other Expenditures**. For **Transportation**, use Form 15, line R19. COVID-19 expenditures should not be reported as extraordinary or special items. Provide a footnote showing how much is applicable to COVID-19 relief, identifying the source or program and the applicable amounts. See example above.

## Special Districts Financial Transactions Report Instructions

### \*\*\* SPECIAL COVID-19 INSTRUCTIONS FOR FTR REPORTING (Continued) \*\*\*

#### Enterprise Funds and Internal Service Funds

**COVID-19 Revenues and Expenses:** COVID-19 recognized revenues and expenses related to COVID-19 emergency relief should be included in the appropriate “Other” revenues or “Other” expenses lines in Internal Service Funds Form 3 or Enterprise Funds Forms 4 through 15, **Statement of Revenues, Expenses, and Change in Fund Net Position**. For example, federal revenues in Enterprise Funds would be entered on the line “Other Intergovernmental-Federal” or in the Internal Service Funds as “Other Nonoperating Revenues”. COVID-19 expenses should not be reported as extraordinary or special items. Provide a footnote showing how much is applicable to COVID-19 relief, identifying the source or program and the applicable amounts. See example above.

## Special Districts Financial Transactions Report Instructions

### Introduction:

Pursuant to Government Code section 12463.1, the California State Controller's Office has developed the *Special Districts Financial Transactions Report*. The purpose of the financial transactions report to the California State Controller is to provide financial data about California districts on as uniform a basis as possible. Government Code section 53891 requires special districts to furnish this financial transactions report. The data compiled from this financial transactions report are published in an "open data" platform on the California State Controller's Office website at <https://bythenumbers.sco.ca.gov> for use by the State Legislature, districts, and the public.

## Special Districts Financial Transactions Report Instructions

### Filing Instructions:

General reporting instructions, electronic report format instructions, and applicable California laws and regulations related to the reporting requirements for preparing the *Special Districts Financial Transactions Report* are available on the California State Controller's website at:

[https://www.sco.ca.gov/ard\\_locinstr\\_districts\\_forms.html](https://www.sco.ca.gov/ard_locinstr_districts_forms.html)

An alert letter will be mailed to each district containing instructions for preparing the *Special Districts Financial Transactions Report*.

### Who Must File:

Under Government Code Section 12463, all districts, other than school districts, are required to annually furnish reports of financial transactions to the California State Controller's Office in the California State Controller's Office's prescribed time, form, and manner.

Even if a district has no financial transactions during the year, the district must still file the **Cover Page** form and the **General Information** form of the *Special Districts Financial Transactions Report*. State "No Activity" on the **Cover Page** form, if submitted by mail or via email.

The following public agencies are deemed districts for reporting purposes:

- A special district as defined in Revenue and Taxation Code Section 95.
- A commission provided for by a joint powers agreement pursuant to Government Code Section 6500 et seq.
- A nonprofit corporation, defined as:
  - Formed in accordance with the provision of a joint powers agreement to carry out functions specified in such agreement or,
  - That issued bonds, the interest on which is exempt from federal income taxes, for the purposes of purchasing land as a site for, or purchasing or constructing a building, stadium, or other facility which is subject to a lease or agreement with a local public entity, or
  - Wholly owned by a public agency.

### What to File:

Government Code (GC) Section 53891 requires each local agency to submit a report of financial transactions to the California State Controller.

The following items must be submitted:

- **Special Districts Financial Transactions Report**
  - For governmental fund types:
    - General Information form
    - Statement of Revenues, Expenditures, and Changes in Fund Balances form
    - Transportation form (if applicable)
    - Balance Sheet form
    - Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources form
    - Debt forms (as applicable)
    - Debt Service Reconciliation form (if applicable)
    - Appropriations Limit Information form

## Special Districts Financial Transactions Report Instructions

### Filing Instructions (continued):

- For proprietary fund types:
  - General Information form
  - Internal Service Fund form (if applicable)
  - Enterprise Fund forms (as applicable)
  - Conduit Financing form (if applicable)
  - Transportation form (if applicable)
  - Statement of Net Position form
  - Debt forms (as applicable)
  - Debt Service Reconciliation form (if applicable)
  - Appropriations Limit Information form
- For fiduciary fund types:
  - General Information form
  - Conduit Financing form (if applicable)
  - Transportation form (if applicable)
  - Statement of Changes in Fiduciary Net Position form
  - Statement of Fiduciary Net Position form
- **Parcel Tax form**
- **Cover Page form (signed)**
- **U.S. Bureau of the Census Supplement to the Annual Report of Special Districts**
- **Independent Financial Audit**

Government Code Section 26909 requires that an audit be completed within 12 months of the close of the fiscal year and submitted to the California State Controller's Office. Refer to Government Code Section 26909 for specific details.

**Note:** The financial transactions report should be prepared in accordance with generally accepted accounting principles (GAAP).

The U.S. Bureau of the Census form is available on the California State Controller's Office website at: [https://www.sco.ca.gov/ard\\_locinstr\\_districts\\_forms.html](https://www.sco.ca.gov/ard_locinstr_districts_forms.html). The complete Census form must be submitted directly to the Census Bureau via email at [ewd.local.finance@census.gov](mailto:ewd.local.finance@census.gov). When to File:

The financial transactions report is due within seven months after the close of the district's fiscal year. There is no statutory authority to grant extensions for filing this report.

Districts in the process of changing their fiscal year should contact the California State Controller's Office's Special Districts Unit at [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov) for instructions on how to prepare the *Special Districts Financial Transactions Report* for the period affected.

#### How to File:

The financial transactions report must be filed by the statutory deadline via the online process, U.S. Mail, or Express Mail.

#### Online Process

The electronic report can be filed online on the California State Controller's website. The instructions for the online process are available in the alert package and on the California State Controller's website at: [https://www.sco.ca.gov/ard\\_locinstr\\_districts\\_forms.html](https://www.sco.ca.gov/ard_locinstr_districts_forms.html).



## Special Districts Financial Transactions Report Instructions

### Filing Instructions (continued):

**Note:** The Cover Page must be signed and submitted electronically; signed and mailed to the California State Controller's Office; or signed and sent via email at [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov).

The U.S. Bureau of the Census form is available on the State Controller's Office website. The complete Census form must be submitted directly to the Census Bureau via email at [ewd.local.finance@census.gov](mailto:ewd.local.finance@census.gov).

### Mailing Addresses:

#### By U.S. Mail:

California State Controller's Office  
Local Government Programs and Services  
Division  
Local Government Reporting Section –  
**Special Districts Unit**  
P.O. Box 942850  
Sacramento, CA 94250-5875

#### By Express Mail:

California State Controller's Office  
Local Government Programs and Services  
Division  
Local Government Reporting Section –  
**Special Districts Unit**  
3301 C Street, Suite 700  
Sacramento, CA 95816

### Penalties for Falsification of a Report or Failure to Report:

An officer of a local agency who knowingly files a false report, or who refuses to submit a report, is guilty of a misdemeanor. Persons convicted of a misdemeanor face a maximum fine of \$1,000, or a sentence of 6 months in the county jail, or both.

In addition, an officer of a local agency who refuses to submit a report, after written notice by the California State Controller's Office to do so, is subject to prosecution by the Attorney General's Office and subsequent forfeiture of:

- One thousand dollars (\$1,000) in the case of a local agency with total revenue, in the prior year, of less than one hundred thousand dollars (\$100,000), as reported in the California State Controller's annual financial reports.
- Two thousand five hundred dollars (\$2,500) in the case of a local agency with total revenue, in the prior year, of at least one hundred thousand dollars (\$100,000) but less than two hundred fifty thousand dollars (\$250,000), as reported in the California State Controller's annual financial reports.
- Five thousand dollars (\$5,000) in the case of a local agency with total revenue, in the prior year, of at least two hundred fifty thousand dollars (\$250,000), as reported in the California State Controller's annual financial reports.

Upon request of the California State Controller's Office, the Attorney General shall prosecute an action for the forfeiture in the name of the people of the State of California. (Refer to Government Code Sections 53894, 53895, and 53896 and Penal Code Section 19.)

If any report is believed to be false, incomplete or incorrect, the California State Controller's Office is empowered under Government Code Section 12464 to appoint a qualified accountant to investigate, obtain the information required, and file a copy of this report with the legislative body of the district. If such an investigation must be made in two successive years, a certified copy of the latter report must be filed with the grand jury of the county in which the district is located.

## Special Districts Financial Transactions Report Instructions

### Filing Instructions (continued):

#### Paper Reports

For entities preparing a paper report, instructions are available on the California State Controller's website at:

[https://www.sco.ca.gov/ard\\_locinstr\\_districts\\_forms.html](https://www.sco.ca.gov/ard_locinstr_districts_forms.html)

If you do not have access to the Internet, you can contact our support desk at (916) 327-1017 to request that forms and instructions be mailed to you.

#### Report Assistance

The answers to commonly asked questions can be found in these instructions. Although the California State Controller's Office is unable to provide report preparation assistance at your office, assistance can be obtained by contacting California State Controller's Office staff by phone at (916) 327-1017 or by email at [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov).

Questions about the Special District audit requirements should be directed to the California State Controller's Office, Division of Audits at (916) 324-8907.

## Special Districts Financial Transactions Report Instructions

### Reporting Requirements:

#### Required Report Format:

##### Report Whole Amounts

Eliminate the cents for amounts by rounding to the nearest dollar.

##### Unused Paper Forms

If preparing a paper report, file only the forms used to complete your report.

##### Negative Amounts

If preparing a paper report, use minus, “—”, to indicate a reduction or negative amount on a line item.

##### Required versus Optional Forms

In order to prepare a complete report for the district, all forms must be completed if applicable to the district’s activities. The reporting forms are organized in the order in which they should be completed. When submitting a paper report, file only the completed forms.

##### Prohibited Characters

Do not use all caps (e.g., ALL CAPS) in a description unless inputting an acronym or initials. Use Initial Caps (e.g., Initial Caps) for all text fields such as names, addresses, and descriptions.

## Special Districts Financial Transactions Report Instructions

### General Instructions:

#### Interfund Activity:

Interfund activity involves financial interactions between district funds, not including discretely presented component units. GAAP identify two categories of interfund activity: reciprocal and nonreciprocal. Reciprocal interfund activity consists of interfund loans and interfund services provided and used. Nonreciprocal interfund activity consists of interfund transfers and reimbursements.

#### 1. Interfund Loans:

Report interfund loans as an *interfund receivable* in the lending fund and as an *interfund payable* in the borrowing fund. In this internal activity, the asset is not treated as an investment (even if in the form of a promissory note) and the liability is not treated as a debt.

**Note:** Report interfund loans that are not expected to be repaid as *interfund transfers*.

#### 2. Interfund Services Provided and Used:

As part of regular programmatic activity, one fund will sell goods or services to another fund. Report interfund services as *due from other funds* and *revenues* in the fund providing the goods or services (seller). Report interfund services as *due to other funds* and *expenditures* or *expenses* in the fund receiving the goods or services (purchaser).

**Note:** Overhead allocations from the general fund are not considered interfund services provided and used.

#### 3. Interfund Transfers:

Report interfund transfers, such as operating transfers and interfund loans that are not expected to be repaid, as follows:

- a. Fund making the transfer:
  - Proprietary funds: Transfer Out
  - Governmental funds: Other Financing Sources (Uses) – Transfer Out
- b. Fund receiving the transfer:
  - Proprietary funds: Transfer In
  - Governmental funds: Other Financing Sources (Uses) – Transfer In

Report residual equity transfers and transfers of capital assets as follows (proprietary funds only):

- a. Proprietary fund making the transfer:
  - To governmental funds: Nonoperating Expense – Loss on Disposal of Capital Assets
  - To proprietary funds: Transfer Out
- b. Proprietary fund receiving the transfer:
  - From governmental funds: Increase to Capital Contributions
  - From proprietary funds: Transfer In

## Special Districts Financial Transactions Report Instructions

### General Instructions (continued):

#### 4. Interfund Reimbursements:

One fund may pay for an expenditure or expense and subsequently be repaid by another fund ultimately responsible for the expenditure/expense. Report interfund reimbursements as *due to other funds* and *expenditures* or *expenses* in the reimbursing fund (the fund ultimately responsible). Report interfund reimbursements as *due from other funds* and a *reduction* in *expenditures* or *expenses* in the reimbursed fund (the fund that initially paid).

**Note:** Overhead allocations are properly treated as reimbursements.

## Special Districts Financial Transactions Report Instructions

### Cover Page Form:

This form allows the fiscal officer responsible for the report to signify that he or she has reviewed the district's report and is submitting the report on behalf of the district. The **Cover Page** Form must be signed and submitted electronically; mailed to the California State Controller's Office; or sent via email at [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov), to complete filing requirements for this report.

#### Electronic Reports

The **Cover Page** Form can only be generated after all items entered on the report are validated by the electronic reporting program. For entities signing and submitting the **Cover Page** Form electronically, LGRS Online User Guide is available on the California State Controller's Office website at: [https://www.sco.ca.gov/ard\\_locinstr\\_districts\\_forms.html](https://www.sco.ca.gov/ard_locinstr_districts_forms.html).

#### Paper Reports

If preparing a paper report, provide the district's name and complete all requested information. The signed **Cover Page** Form must be mailed or sent via email at [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov), to complete filing requirements.

## Special Districts Financial Transactions Report Instructions

### General Information Form:

The purpose of this form is to report pertinent nonfinancial data about the district's officials, members of the governing body, and the preparer of the report. Provide all information requested. It is important to provide information relating to who prepared the report and his or her telephone number in the event that the California State Controller's Office staff have questions while reviewing the report.

To help expedite review of the reports, be sure that all items are entered accurately. Your attention to the following details is appreciated.

#### District Mailing Address:

##### Street 1 and Street 2

Report the primary address where the district receives U.S. mail.

##### Has Address Changed?

Check this box if the district's mailing address has changed since the last report was filed.

#### Members of the Governing Body:

Report the full names and titles of the chairperson and members of the governing body of the district. A minimum of five members' names is required to be reported.

#### District Fiscal Officers:

Report the full names, titles, and email addresses of other officials such as the fiscal officer, secretary, manager, or attorney for the district.

#### Report Prepared By:

Report the full name, phone number, and email address for the person who prepared the report. This person will be the primary contact if the State Controller's staff has questions while reviewing the report.

#### Independent Auditor:

Report the firm name and the full name and phone number for the person responsible for the agency's independent audit report. This person will be a secondary contact if the State Controller's staff has questions while reviewing the audit report.

#### 1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2.

If the district is a component unit of a city, county, or special district check the box next to "Yes" and answer question 2.

#### 2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these items. If the district is a BCU, answer questions 3-5.

If the district is a BCU of a city, county, or special district, check the box next to "BCU" and answer questions 3-5. If the district is a DPCU of a city, county, or special district, check the box next to "DPCU".

## Special Districts Financial Transactions Report Instructions

### General Information Form (Continued):

#### **Component Unit**

Component units (CUs) are legally separate organizations for which the elected officials of the city, county, or special district are financially accountable. CUs can also be organizations whose relationship with the city, county, or special district is such that exclusion would cause the financial statements of the city, county, or special district to be misleading.

#### **Blended Component Unit**

Blended CUs, although legally separate entities, are in substance part of the city's operations, the county's operations, or the special district's operations. Therefore, financial data from blended CUs are integrated into the appropriate city's funds, county's funds, or special district's funds for reporting purposes.

#### **Discretely Presented Component Unit**

Discretely Presented CUs (DPCUs) are legally separate from the city, county, or special district and usually provide services to entities and individuals outside the city, county, or special district. Therefore, financial data from DPCUs should be excluded from the Cities FTR, the Counties FTR, and the Special Districts FTR.

#### **3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?**

If the financial data of the BCU is included in the financial statements or CAFR of a city, check the box next to "City". If the financial data of the BCU is included in the financial statements or CAFR of a county, check the box next to "County". If the financial data of the BCU is included in the financial statements or CAFR of a special district, check the box next to "Special District".

#### **4. In which City, County or Special District financial statements or CAFR is the financial data of this BCU included?**

Report the name of the city, county, or special district that includes the financial data of the BCU on its financial statements or CAFR.

#### **5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)?**

If the financial data of the BCU is included in the city's FTR, the county's FTR, or the special district's FTR, check the box next to "Yes". If not, check the box next to "No".



## **Special Districts Financial Transactions Report Instructions**

### **Comments for the Special District Report Form:**

The purpose of this form is to report any general comments the district has on items reported, suggestions for improving the report, or other comments that the district would like to communicate to California State Controller's Office staff.

## Special Districts Financial Transactions Report Instructions

### Internal Service Fund – Statement of Revenues, Expenses and Change in Fund Net Position Form:

The purpose of the Internal Service Fund Form is to collect uniform financial information related to internal service activities. Refer to the **Statement of Net Position** form instructions for the definition of an internal service fund.

#### Specific Instructions:

Prepare a separate form for each internal service fund. The previous year's internal service funds will roll forward to the current-year report if any net position or deficit balance existed for that fund. If preparing a paper report, be consistent in the fund name each year that it is reported.

#### Internal Service Fund Name (Specify)

Identify the internal service fund for which these financial transactions are being reported.

#### Operating Revenues:

##### Charges for Services

Report the amounts charged to user(s) for services performed by the internal service department.

##### Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Examples include rents and concessions and royalties. Provide a footnote describing what is included on this line.

##### Total Operating Revenues

The electronic report will calculate **Total Operating Revenues**. If preparing a paper report, enter the sum of **Charges for Services** and **Other Operating Revenues**.

#### Operating Expenses:

##### Personnel Services

Report salaries, wages, and related employee benefits provided for all persons employed in the internal service department.

##### Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services.

**Note:** The sum of **Contractual Services** and **Materials and Supplies** should equal Services and Supplies in your local government financial statements, if applicable.

##### Materials and Supplies

Report tangible goods that are acquired for use in a productive process. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

**Note:** The sum of **Contractual Services** and **Materials and Supplies** should equal Services and Supplies in your local government financial statements, if applicable.

##### General and Administrative Expenses

Report all expenses directly related to general and administrative operations (e.g., insurance, utilities).

## Special Districts Financial Transactions Report Instructions

### Internal Service Fund – Statement of Revenues, Expenses and Change in Fund Net Position Form (continued):

#### Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

#### Other Operating Expenses

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Operating Expenses

The electronic report will calculate **Total Operating Expenses**. If preparing a paper report, enter the sum of all **Operating Expenses** reporting categories.

#### Operating Income (Loss)

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expenses** from **Total Operating Revenues** and enter the result.

#### Nonoperating Revenues:

##### Investment Earnings

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

##### Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

##### Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Nonoperating Revenues

The electronic report will calculate **Total Nonoperating Revenues**. If preparing a paper report, enter the sum of all **Nonoperating Revenues** reporting categories.

#### Nonoperating Expenses:

##### Interest Expense

Report payments for interest on debt (e.g., interest payments on bonds, notes, other long-term debt).

**Note:** The electronic report will automatically carry forward **Interest Expense** to the **Debt Service Reconciliation Form**.

Per Governmental Accounting Standards Board Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the *reacquisition price* and the *net carrying amount* of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

## Special Districts Financial Transactions Report Instructions

### Internal Service Fund – Statement of Revenues, Expenses and Change in Fund Net Position Form (continued):

#### Loss on Disposal of Capital Assets

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

#### Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Nonoperating Expenses

The electronic report will calculate **Total Nonoperating Expenses**. If preparing a paper report, enter the sum of all **Nonoperating Expenses** reporting categories.

#### Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**. If preparing a paper report, add **Operating Income (Loss)** and **Total Nonoperating Revenues**, subtract **Total Nonoperating Expenses**, and enter the result.

#### Capital Contributions:

Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the **State**, **Federal**, or **Other Capital Contributions** line(s) as appropriate for the source of the capital contribution.

#### Federal

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

#### State

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

#### Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal or state governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

#### Total Capital Contributions

The electronic report will calculate **Total Capital Contributions**. If preparing a paper report, enter the sum of the capital contributions reported as **Federal**, **State**, and **Other Capital Contributions**.

#### Transfers In

Report all interfund transfers including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring in from. Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the **Federal**, **State**, or **Other Capital Contributions** category as appropriate for the source of the capital contribution.

## Special Districts Financial Transactions Report Instructions

### Internal Service Fund – Statement of Revenues, Expenses and Change in Fund Net Position Form (continued):

#### Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring out to. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the **Nonoperating Expense – Loss on Disposal of Capital Assets** line.

#### Special and Extraordinary Items:

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

#### Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

#### Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

#### Total Special and Extraordinary Items

The electronic report will calculate **Total Special and Extraordinary Items**. If preparing a paper report, enter the sum of all **Special and Extraordinary Items** reporting categories.

#### Change in Net Position

The electronic report will calculate **Change in Net Position**. If preparing a paper report, enter the sum of **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items**.

#### Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Net Position (Deficit), End of Fiscal Year** from the local agency's prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** on the local agency's prior-year report.

#### Adjustment

Report prior-period audit/accounting adjustments.

#### Reason for Adjustment

Briefly explain the adjustment to net position.

#### Net Position (Deficit), End of Fiscal Year

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment**.

## Internal Service Fund – Statement of Revenues, Expenses and Change in Fund Net Position Form (continued):

### Net Position (Deficit):

#### Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

#### Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. *Restricted assets* are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

#### Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

**Note:** The electronic report will automatically carry forward the net position components to the **Statement of Net Position – Proprietary Funds Form**.

#### Total Net Position (Deficit)

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, enter the sum of **Net Investment in Capital Assets**, **Restricted**, and **Unrestricted**.

**Note:** **Total Net Position (Deficit)** must equal **Net Position (Deficit), End of Fiscal Year**.

## Special Districts Financial Transactions Report Instructions

### Airport Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form:

The purpose of the Airport Enterprise Fund Form is to collect uniform financial information related to airport activities reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the airport activity involves multiple individual airports, report all of the airports together, not the individual airports, on this form. Refer to the **Statement of Net Position** form instructions for the definition of an enterprise fund.

#### Operating Revenues:

##### Hangar Space Rentals

Report all revenues earned for the use of hangar space by airlines, aircraft service operators, and governmental agencies; and amounts earned for use of space in hangars for shops and offices.

##### Aircraft Parking

Report revenues derived from rental of individual spaces to aircraft owners for aircraft parking.

##### Building Rentals

Report revenues earned as rent for occupancy of space in the administration or terminal buildings and all other buildings exclusive of hangars.

##### Lease of Ground Area

Report revenues received from the leasing of ground area relating directly to aviation use, such as ground leased to persons for the construction of hangars, leased ramps, and aircraft parking areas.

##### Fuel Flowage Fees

Report revenues received from concessions for the sale of gasoline, oil, and grease to planes and automobiles.

##### Landing, Gate, and Ramp Fees

Report all fees collected from airlines operating on a scheduled basis for both passenger and cargo flight landings. Include any fees collected from governmental agencies, private flyers and local flying activities, such as flight training, aircraft demonstrations, scenic flights, charter trips by nonairline operators, advertising flights, crop dusting, and aerial photographing.

##### Concession Revenues

Report revenues derived from concessions granted by the airport for the operation of retail establishments, such as restaurants and newsstands; and for the operation of various airport services such as servicing of aircraft, taxicab concessions, rental cars, automobile parking, and contracted services performed by airport personnel for scheduled or nonscheduled operators.

##### Sales and Services

Report revenues received from sales and services provided by the airport to the general public and concessionaires.

##### Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Total Operating Revenues

The electronic report will calculate **Total Operating Revenues**. If preparing a paper report, enter the sum of all **Operating Revenues** reporting categories.



## Special Districts Financial Transactions Report Instructions

### Airport Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Operating Expenses:

#### Maintenance and Operation:

##### Landing Areas

Report the costs associated with ground areas assigned to landing, take-off, and taxing operations. Include navigational aids, utility systems, and facilities.

##### Aircraft Parking

Report expenses applicable to maintenance and operation of aircraft parking areas.

##### Hangars

Report expenses applicable to maintenance and operation of hangars including hangar keepers' insurance.

##### Terminal Buildings and Areas

Report the costs associated with buildings with tenants who provided terminal-type services such as bars, restaurants, and auto parking. Include improvements to land, landscaping, paving, and building fixtures.

##### Other Buildings and Areas

Report the costs associated with buildings and areas for which a specific reporting category has not otherwise been provided. Include T-hangers, aircraft storage, and ground rentals.

##### General Shops and Equipment

Report the labor, supplies, and expenses of maintaining and repairing facilities, vehicles, equipment, fire-fighting apparatus, and office furniture.

##### Personnel Services

Report salaries, wages, and related employee benefits not chargeable to **Maintenance and Operation**.

##### Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services not chargeable to **Maintenance and Operation**.

##### Materials and Supplies

Report tangible goods that are acquired for use in a productive process not chargeable to **Maintenance and Operation**. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

##### General and Administrative Expenses

Report all expenses directly related to general and administrative operations not chargeable to Maintenance and Operation (e.g., insurance, utilities).

##### Cost of Sales and Services

Report expenses related to sales and service receipts reported as operating revenues.

##### Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.



## Special Districts Financial Transactions Report Instructions

### Airport Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Other Operating Expenses

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Operating Expenses

The electronic report will calculate **Total Operating Expenses**. If preparing a paper report, enter the sum of all **Operating Expenses** reporting categories.

#### Operating Income (Loss)

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expenses** from **Total Operating Revenues** and enter the result.

#### Nonoperating Revenues:

##### Investment Earnings

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

##### Passenger Facility Charges

Report fees collected for FAA-approved airport-related projects that preserve or enhance safety, security or capacity; reduce noise; or increase carrier competition.

#### Taxes and Assessments:

##### Current Secured and Unsecured (1%)

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

##### Voter-Approved Taxes

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

##### Pass-through Property Taxes (ABX1 26)

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1)

##### Property Assessments

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

##### Special Assessments

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

##### Special Taxes

Report non-ad valorem taxes imposed for specific purposes.

## Special Districts Financial Transactions Report Instructions

### **Airport Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):**

#### **Prior-Year Taxes and Assessments**

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

#### **Penalties and Cost of Delinquent Taxes and Assessments**

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

#### **Intergovernmental – Federal:**

##### **Aid for Construction**

Report federal aid for the construction of facilities.

##### **Other Intergovernmental – Federal**

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

#### **Intergovernmental – State:**

##### **Aid for Construction**

Report state aid for the construction of facilities.

##### **Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

##### **Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

##### **In-Lieu Taxes**

Report the amount received from the State for in-lieu taxes.

##### **Other Intergovernmental – State**

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### **Intergovernmental – County**

Report amounts received from the county government.

##### **Intergovernmental – Other**

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

##### **Gain on Disposal of Capital Assets**

Report all gains derived from the disposal of capital assets.

##### **Other Nonoperating Revenues**

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### **Total Nonoperating Revenues**

The electronic report will calculate **Total Nonoperating Revenues**. If preparing a paper report, enter the sum of all **Nonoperating Revenues** reporting categories.

## Special Districts Financial Transactions Report Instructions

### Airport Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Nonoperating Expenses:

##### Interest Expense

Report payments for interest on debt (e.g., interest payments on bonds, notes, other long-term debt).

**Note:** The electronic report will automatically carry forward **Interest Expense** to the **Debt Service Reconciliation Form**.

Per Governmental Accounting Standards Board Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

##### Taxes and Assessments

Report all expenses for taxes and assessments.

##### Judgments and Damages

Report all expenses for judgments and damages.

##### Loss on Disposal of Capital Assets

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

##### Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Total Nonoperating Expenses

The electronic report will calculate **Total Nonoperating Expenses**. If preparing a paper report, enter the sum of all **Nonoperating Expenses** reporting categories.

##### Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**. If preparing a paper report, add **Operating Income (Loss)** and **Total Nonoperating Revenues**, subtract **Total Nonoperating Expenses**, and enter the result.

#### Capital Contributions:

Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the appropriate category for the source of the capital contribution.

##### Federal

Report grants, donations or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

## Special Districts Financial Transactions Report Instructions

### Airport Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### State

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

#### County

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

#### Other Government

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

#### Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

#### Total Capital Contributions

The electronic report will calculate **Total Capital Contributions**. If preparing a paper report, enter the sum of all **Capital Contributions** reporting categories.

#### Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring in from. Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the **Capital Contributions** categories as appropriate for the source of the capital contribution.

#### Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring out to. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the **Nonoperating Expense – Loss on Disposal of Capital Assets** line.

#### Special and Extraordinary Items:

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

#### Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

#### Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

#### Total Special and Extraordinary Items

The electronic report will calculate **Total Special and Extraordinary Items**. If preparing a paper report, enter the sum of all **Special and Extraordinary Items** reporting categories.

## Special Districts Financial Transactions Report Instructions

### Airport Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Change in Net Position

The electronic report will calculate **Change in Net Position**. If preparing a paper report, enter the sum of **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary items**; **Total Capital Contributions**; **Transfers In**; **Transfers Out**; and **Total Special and Extraordinary Items**.

#### Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Net Position (Deficit), End of Fiscal Year** from the local agency's prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** on the local agency's prior-year report.

#### Adjustment

Report prior-period audit/accounting adjustments.

#### Reason for Adjustment

Briefly explain the adjustment to net position.

#### Net Position (Deficit), End of Fiscal Year

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Net Position**; **Net Position (Deficit), Beginning of Fiscal Year**; and **Adjustment**.

#### Net Position (Deficit):

#### Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

#### Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. *Restricted assets* are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

#### Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

**Note:** The electronic report will automatically carry forward the net position components to the **Statement of Net Position – Proprietary Funds Form**.

#### Total Net Position (Deficit)

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, enter the sum of **Net Investment in Capital Assets**, **Restricted**, and **Unrestricted**.

**Note:** **Total Net Position (Deficit)** must equal **Net Position (Deficit), End of Fiscal Year**.

## Special Districts Financial Transactions Report Instructions

### Electric Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form:

The purpose of the Electric Enterprise Fund Form is to collect uniform financial information related to electric activities reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the electric activity involves multiple individual electric operations, report all of the electric operations together, not the individual electric operations, on this form. Refer to the **Statement of Net Position** form instructions for the definition of an enterprise fund.

#### Operating Revenues:

##### Electricity Sales Revenues:

###### Residential

Report revenues from electricity sales provided for residential purposes.

###### Commercial and Industrial

Report revenues from electricity sales provided for commercial and industrial purposes.

###### Rural

Report revenues from electricity sales provided for rural or farm purposes and billed under local agency rural or farm rates.

###### Sales to Public Authorities

Report revenues from electricity sales provided to municipalities or divisions of federal or state governments under special contracts or agreements.

###### Sales to Other Utilities for Resale

Report revenues from electricity sales to other electricity utilities for resale.

###### Interdepartmental

Report revenues from charges by the electric department for electricity supplied to other departments of the local agency.

###### Other Electricity Sales Revenues

Report all other revenues from electricity sales for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Other Electricity Revenues:

###### Servicing of Customer Installations

Report revenues for maintaining customers' appliances, wiring, piping, or other installations on the customers' premises.

###### Service-Type Assessments

Report revenues from service-type assessments which are used for operating purposes and which are levied against properties in the local agency on a per unit, per acre, per parcel, etc., basis.

###### Other Operating Revenues

Report all other operating revenues or which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

###### Total Operating Revenues

The electronic report will calculate **Total Operating Revenues**. If preparing a paper report, enter the sum of all **Operating Revenues** reporting categories.



## Special Districts Financial Transactions Report Instructions

### Electric Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Operating Expenses:

#### Electricity Production Expenses:

##### Electricity Generation

Report the cost of labor and materials used and expenses incurred in the generation of electricity (e.g., steam power, nuclear power, hydraulic power, other power).

##### Electricity Purchases

Report the cost at the point of delivery of electricity purchased for resale, including net settlements for exchange of electricity or power, such as economy energy, off-peak energy for on-peak energy, spinning reserve capacity, etc.

##### Other Electricity Production Expenses

Report all other expenses for electricity production activities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Transmission and Distribution

Report the cost of labor and materials used and expenses incurred in the general supervision and operation of transmission and/or distribution facilities and in the maintenance of structures and improvements of transmission and/or distribution facilities.

##### Customer Accounting and Collection

Report the cost of labor and materials used and expenses incurred for reading customers' meters and for processing customer applications, contracts, orders, and credit investigations; billing and accounting; collections; and complaints. Include uncollectable accounts.

##### Sales Promotion

Report the cost of labor and materials used and expenses incurred for the sale of electricity.

##### Personnel Services

Report salaries, wages, and related employee benefits not chargeable to a particular operating function.

##### Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services not chargeable to a particular operating function.

##### Materials and Supplies

Report tangible goods that are acquired for use in a productive process not chargeable to a particular operating function. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

##### General and Administrative Expenses

Report all expenses directly related to general and administrative operations not chargeable to a particular operating function (e.g., insurance, utilities).

##### Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

## Special Districts Financial Transactions Report Instructions

### Electric Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Other Operating Expenses

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Operating Expenses

The electronic report will calculate **Total Operating Expenses**. If preparing a paper report, enter the sum of all **Operating Expenses** reporting categories.

#### Operating Income (Loss)

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expenses** from **Total Operating Revenues** and enter the result.

#### Nonoperating Revenues:

##### Investment Earnings

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

##### Rents, Leases, and Franchises

Report rents for the use by others of land, buildings, structures, or other property. Include revenue from persons, firms, and corporations for the privilege of conducting a business within the local agency.

#### Taxes and Assessments:

##### Current Secured and Unsecured (1%)

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

##### Voter-Approved Taxes

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

##### Pass-through Property Taxes (ABX1 26)

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

##### Property Assessments

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

##### Special Assessments

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

##### Special Taxes

Report non-ad valorem taxes imposed for specific purposes.

##### Prior-Year Taxes and Assessments

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.



## Special Districts Financial Transactions Report Instructions

### Electric Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### **Penalties and Cost of Delinquent Taxes and Assessments**

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

#### **Intergovernmental – Federal:**

##### **Aid for Construction**

Report federal aid for the construction of facilities.

##### **Other Intergovernmental – Federal**

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

#### **Intergovernmental – State:**

##### **Aid for Construction**

Report state aid for the construction of facilities.

##### **Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

##### **Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

##### **In-Lieu Taxes**

Report the amount received from the State for in-lieu taxes.

##### **Other Intergovernmental – State**

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### **Intergovernmental – County**

Report amounts received from the county government.

##### **Intergovernmental – Other**

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

##### **Gain on Disposal of Capital Assets**

Report all gains derived from the disposal of capital assets.

##### **Other Nonoperating Revenues**

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### **Total Nonoperating Revenues**

The electronic report will calculate **Total Nonoperating Revenues**. If preparing a paper report, enter the sum of all **Nonoperating Revenues** reporting categories.

## Special Districts Financial Transactions Report Instructions

### Electric Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Nonoperating Expenses:

##### Interest Expense

Report payments for interest on debt (e.g., interest payments on bonds, notes, other long-term debt).

**Note:** The electronic report will automatically carry forward **Interest Expense** to the **Debt Service Reconciliation Form**.

Per Governmental Accounting Standards Board Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

##### Loss on Disposal of Capital Assets

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

##### Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Total Nonoperating Expenses

The electronic report will calculate **Total Nonoperating Expenses**. If preparing a paper report, enter the sum of all **Nonoperating Expenses** reporting categories.

##### Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**. If preparing a paper report, add **Operating Income (Loss)** and **Total Nonoperating Revenues**, subtract **Total Nonoperating Expenses**, and enter the result.

#### Capital Contributions:

Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the appropriate category for the source of the capital contribution.

##### Federal

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

##### State

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

##### County

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

## Special Districts Financial Transactions Report Instructions

### Electric Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Other Government

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

#### Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

#### Total Capital Contributions

The electronic report will calculate **Total Capital Contributions**. If preparing a paper report, enter the sum of all **Capital Contributions** reporting categories.

#### Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring in from. Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the **Capital Contributions** categories as appropriate for the source of the capital contribution.

#### Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring out to. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the **Nonoperating Expense – Loss on Disposal of Capital Assets** line.

#### Special and Extraordinary Items:

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

#### Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

#### Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

#### Total Special and Extraordinary Items

The electronic report will calculate **Total Special and Extraordinary Items**. If preparing a paper report, enter the sum of all **Special and Extraordinary Items** reporting categories.

#### Change in Net Position

The electronic report will calculate **Change in Net Position**. If preparing a paper report, enter the sum of **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items**.

## Special Districts Financial Transactions Report Instructions

### Electric Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Net Position (Deficit), End of Fiscal Year** from the local agency's prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** on the local agency's prior-year report.

#### Adjustment

Report prior-period audit/accounting adjustments.

#### Reason for Adjustment

Briefly explain the adjustment to net position.

#### Net Position (Deficit), End of Fiscal Year

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Net Position**; **Net Position (Deficit), Beginning of Fiscal Year**; and **Adjustment**.

#### Net Position (Deficit):

##### Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

##### Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. *Restricted assets* are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

##### Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

**Note:** The electronic report will automatically carry forward the net position components to the **Statement of Net Position – Proprietary Funds Form**.

#### Total Net Position (Deficit)

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, enter the sum of **Net Investment in Capital Assets**, **Restricted**, and **Unrestricted**.

**Note:** **Total Net Position (Deficit)** must equal **Net Position (Deficit), End of Fiscal Year**.

## Special Districts Financial Transactions Report Instructions

### Gas Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form:

The purpose of the Gas Enterprise Fund Form is to collect uniform financial information related to gas activities reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the gas activity involves multiple individual gas operations, report all of the gas operations together, not the individual gas operations, on this form. Refer to the **Statement of Net Position** form instructions for the definition of an enterprise fund.

#### Operating Revenues:

##### Gas Sales Revenues:

###### Residential

Report revenues from gas sales provided for residential purposes.

###### Commercial and Industrial

Report revenues from gas sales provided for commercial and industrial purposes.

###### Other Gas Sales Revenues

Report all other revenues from gas sales for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

###### Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

###### Total Operating Revenues

The electronic report will calculate **Total Operating Revenues**. If preparing a paper report, enter the sum of all **Operating Revenues** reporting categories.

#### Operating Expenses:

##### Gas Production Expenses:

###### Gas Manufactured

Report the cost of labor and materials used and expenses incurred in manufacturing gas.

###### Gas Purchases

Report the cost at the point of delivery of gas purchased for resale.

###### Other Gas Production Expenses

Report all other expenses for gas production activities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

###### Transmission and Distribution

Report the cost of labor and materials used and expenses incurred in the general supervision and operation of transmission and/or distribution facilities and in the maintenance of structures and improvements of transmission and/or distribution facilities.

###### Customer Accounting and Collection

Report the cost of labor and materials used and expenses incurred for reading customers' meters and for processing customer applications, contracts, orders, and credit investigations; billing and accounting; collections; and complaints. Include uncollectable accounts.

## Special Districts Financial Transactions Report Instructions

### Gas Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### **Sales Promotion**

Report the cost of labor and materials used and expenses incurred for the sale of gas.

#### **Personnel Services**

Report salaries, wages, and related employee benefits not chargeable to a particular operating function.

#### **Contractual Services**

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services not chargeable to a particular operating function.

#### **Materials and Supplies**

Report tangible goods that are acquired for use in a productive process not chargeable to a particular operating function. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

#### **General and Administrative Expenses**

Report all expenses directly related to general and administrative operations not chargeable to a particular operating function (e.g., insurance, utilities).

#### **Depreciation and Amortization Expenses**

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

#### **Other Operating Expenses**

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Operating Expenses**

The electronic report will calculate **Total Operating Expenses**. If preparing a paper report, enter the sum of all **Operating Expenses** reporting categories.

#### **Operating Income (Loss)**

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expenses** from **Total Operating Revenues** and enter the result.

#### **Nonoperating Revenues:**

##### **Investment Earnings**

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

##### **Rents, Leases, and Franchises**

Report rents for the use by others of land, buildings, structures, or other property. Include revenue from persons, firms, and corporations for the privilege of conducting a business within the local agency.

#### **Taxes and Assessments:**

##### **Current Secured and Unsecured (1%)**

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.



## Special Districts Financial Transactions Report Instructions

### Gas Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

#### **Voter-Approved Taxes**

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

#### **Pass-through Property Taxes (ABX1 26)**

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

#### **Property Assessments**

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

#### **Special Assessments**

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

#### **Special Taxes**

Report non-ad valorem taxes imposed for specific purposes.

#### **Prior-Year Taxes and Assessments**

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

#### **Penalties and Cost of Delinquent Taxes and Assessments**

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

#### **Intergovernmental – Federal:**

##### **Aid for Construction**

Report federal aid for the construction of facilities.

##### **Other Intergovernmental – Federal**

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

#### **Intergovernmental – State:**

##### **Aid for Construction**

Report state aid for the construction of facilities.

##### **Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

##### **Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

##### **In-Lieu Taxes**

Report the amount received from the State for in-lieu taxes.

## Special Districts Financial Transactions Report Instructions

### Gas Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Other Intergovernmental – State

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Intergovernmental – County

Report amounts received from the county government.

#### Intergovernmental – Other

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

#### Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

#### Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Nonoperating Revenues

The electronic report will calculate **Total Nonoperating Revenues**. If preparing a paper report, enter the sum of all **Nonoperating Revenues** reporting categories.

#### Nonoperating Expenses:

##### Interest Expense

Report payments for interest on debt (e.g., interest payments on bonds, notes, other long-term debt).

**Note:** The electronic report will automatically carry forward **Interest Expense** to the **Debt Service Reconciliation Form**.

Per Governmental Accounting Standards Board Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the *reacquisition price* and the *net carrying amount* of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

#### Loss on Disposal of Capital Assets

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

#### Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.



## Special Districts Financial Transactions Report Instructions

### Gas Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### **Total Nonoperating Expenses**

The electronic report will calculate **Total Nonoperating Expenses**. If preparing a paper report, enter the sum of all **Nonoperating Expenses** reporting categories.

#### **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**

The electronic report will calculate **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**. If preparing a paper report, add **Operating Income (Loss)** and **Total Nonoperating Revenues**, subtract **Total Nonoperating Expenses**, and enter the result.

#### **Capital Contributions:**

Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the appropriate category for the source of the capital contribution.

##### **Federal**

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

##### **State**

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

##### **County**

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

##### **Other Government**

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

##### **Other Capital Contributions**

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

##### **Total Capital Contributions**

The electronic report will calculate **Total Capital Contributions**. If preparing a paper report, enter the sum of all **Capital Contributions** reporting categories.

##### **Transfers In**

Report all interfund transfers including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring in from. Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the **Capital Contributions** categories as appropriate for the source of the capital contribution.

## Special Districts Financial Transactions Report Instructions

### Gas Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring out to. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the **Nonoperating Expense – Loss on Disposal of Capital Assets** line.

#### Special and Extraordinary Items:

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

#### Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

#### Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

#### Total Special and Extraordinary Items

The electronic report will calculate **Total Special and Extraordinary Items**. If preparing a paper report, enter the sum of all **Special and Extraordinary Items** reporting categories.

#### Change in Net Position

The electronic report will calculate **Change in Net Position**. If preparing a paper report, enter the sum of **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items**.

#### Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Net Position (Deficit), End of Fiscal Year** from the local agency's prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** on the local agency's prior-year report.

#### Adjustment

Report prior-period audit/accounting adjustments.

#### Reason for Adjustment

Briefly explain the adjustment to net position.

#### Net Position (Deficit), End of Fiscal Year

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment**.

## Gas Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

### Net Position (Deficit):

#### Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

#### Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. *Restricted assets* are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

#### Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

**Note:** The electronic report will automatically carry forward the net position components to the **Statement of Net Position – Proprietary Funds Form**.

#### Total Net Position (Deficit)

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, enter the sum of **Net Investment in Capital Assets**, **Restricted**, and **Unrestricted**.

**Note:** **Total Net Position (Deficit)** must equal **Net Position (Deficit), End of Fiscal Year**.

## Special Districts Financial Transactions Report Instructions

### Harbor and Port Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form:

The purpose of the Harbor and Port Enterprise Fund Form is to collect uniform financial information related to harbor and port activities reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the harbor and port activity involves multiple individual harbors and ports, report all of the harbors and ports together, not the individual harbors and ports, on this form. Refer to the **Statement of Net Position** form instructions for the definition of an enterprise fund.

#### Operating Revenues:

##### Marine Sales and Services:

###### Dockage

Report revenues from dockage fees.

###### Wharfage

Report revenues from wharfage fees including general, bulk, and pipeline.

###### Storage, Demurrage and Space Rental

Report revenues from storage, demurrage, handling in connection with storage, and rental of facilities.

###### Loading and Unloading

Report revenues from loading and unloading charges for cars, trucks, cargo vans, and barges.

###### Service Charges — Bulk Loader

Report revenues from bulk loader service charges, including trimming and throughput charges.

###### Service Charges — Cargo

Report revenues from inbound and outbound cargo service charges and hatch clerk service charges.

###### Stevedoring

Report revenues from charges for unloading ships.

###### Other Marine Sales and Services

Report all other revenues for marine sales and services for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Harbor Sales and Services:

###### Slip Rentals

Report revenues from slip rental fees.

###### Launching Charges

Report revenues from launching charges.

###### Fuel Sales

Report revenues from gasoline, diesel, and oil sales.

###### Rents and Concessions

Report revenues from charges for use of local agency property. Include building and grounds rental, parking meter revenue, vending machine commissions, public telephone commissions, contracted restaurant, fountain, etc.

## Special Districts Financial Transactions Report Instructions

### Harbor and Port Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Other Harbor Sales and Services

Report all other revenues for harbor sales and services for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Operating Revenues

The electronic report will calculate **Total Operating Revenues**. If preparing a paper report, enter the sum of all **Operating Revenues** reporting categories.

#### Operating Expenses:

##### Operation and Security

Report terminal labor and expenses including warehousing, storage, stevedoring, weighing, policing and patrolling, coopering, etc. Include supervision salaries, costs of handling equipment rentals, launching ramp expenses, cost of harbor supplies, fire protection systems, etc.

##### Maintenance

Report expenses for the maintenance and repair of structures and substructures, buildings and grounds, floats, cranes, lift trucks, etc. Include supervision salaries, janitorial labor, and costs for dredging of slips and channels.

##### Personnel Services

Report salaries, wages, and related employee benefits not chargeable to **Operation and Security** or **Maintenance**.

##### Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services not chargeable to **Operation and Security** or **Maintenance**.

##### Materials and Supplies

Report tangible goods that are acquired for use in a productive process not chargeable to **Operation and Security** or **Maintenance**. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

##### General and Administrative Expenses

Report all expenses directly related to general and administrative operations not chargeable to **Operation and Security** or **Maintenance** (e.g., insurance, utilities).

##### Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

#### Other Operating Expenses

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Operating Expenses

The electronic report will calculate **Total Operating Expenses**. If preparing a paper report, enter the sum of all **Operating Expenses** reporting categories.

## Special Districts Financial Transactions Report Instructions

### Harbor and Port Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Operating Income (Loss)

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expenses** from **Total Operating Revenues** and enter the result.

#### Nonoperating Revenues:

##### Investment Earnings

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

#### Taxes and Assessments:

##### Current Secured and Unsecured (1%)

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

##### Voter-Approved Taxes

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

##### Pass-through Property Taxes (ABX1 26)

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

##### Property Assessments

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

##### Special Assessments

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

##### Special Taxes

Report non-ad valorem taxes imposed for specific purposes.

##### Prior-Year Taxes and Assessments

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

##### Penalties and Cost of Delinquent Taxes and Assessments

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

#### Intergovernmental – Federal:

##### Aid for Construction

Report federal aid for the construction of facilities.

## Special Districts Financial Transactions Report Instructions

### Harbor and Port Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### **Other Intergovernmental – Federal**

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

#### **Intergovernmental – State:**

##### **Aid for Construction**

Report state aid for the construction of facilities.

##### **Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

##### **Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

##### **In-Lieu Taxes**

Report the amount received from the State for in-lieu taxes.

#### **Other Intergovernmental – State**

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Intergovernmental – County**

Report amounts received from the county government.

#### **Intergovernmental – Other**

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

#### **Gain on Disposal of Capital Assets**

Report all gains derived from the disposal of capital assets.

#### **Other Nonoperating Revenues**

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Nonoperating Revenues**

The electronic report will calculate **Total Nonoperating Revenues**. If preparing a paper report, enter the sum of all **Nonoperating Revenues** reporting categories.

#### **Nonoperating Expenses:**

##### **Interest Expense**

Report payments for interest on debt (e.g., interest payments on bonds, notes, other long-term debt).

**Note:** The electronic report will automatically carry forward **Interest Expense** to the **Debt Service Reconciliation Form**.



## Special Districts Financial Transactions Report Instructions

### Harbor and Port Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

Per Governmental Accounting Standards Board Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the *reacquisition price* and the *net carrying amount* of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

#### **Loss on Disposal of Capital Assets**

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

#### **Other Nonoperating Expenses**

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Nonoperating Expenses**

The electronic report will calculate **Total Nonoperating Expenses**. If preparing a paper report, enter the sum of all **Nonoperating Expenses** reporting categories.

#### **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**

The electronic report will calculate **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**. If preparing a paper report, add **Operating Income (Loss)** and **Total Nonoperating Revenues**, subtract **Total Nonoperating Expenses**, and enter the result.

#### **Capital Contributions:**

Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the appropriate category for the source of the capital contribution.

##### **Federal**

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

##### **State**

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

##### **County**

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

##### **Other Government**

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.



## Special Districts Financial Transactions Report Instructions

### Harbor and Port Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

#### Total Capital Contributions

The electronic report will calculate **Total Capital Contributions**. If preparing a paper report, enter the sum of all **Capital Contributions** reporting categories.

#### Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring in from. Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the **Capital Contributions** categories as appropriate for the source of the capital contribution.

#### Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring out to. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the **Nonoperating Expense – Loss on Disposal of Capital Assets** line.

#### Special and Extraordinary Items:

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

#### Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

#### Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

#### Total Special and Extraordinary Items

The electronic report will calculate **Total Special and Extraordinary Items**. If preparing a paper report, enter the sum of all **Special and Extraordinary Items** reporting categories.

#### Change in Net Position

The electronic report will calculate **Change in Net Position**. If preparing a paper report, enter the sum of **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items**.

#### Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Net Position (Deficit), End of Fiscal Year** from the local agency's prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** on the local agency's prior-year report.

## Special Districts Financial Transactions Report Instructions

### Harbor and Port Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Adjustment

Report prior-period audit/accounting adjustments.

#### Reason for Adjustment

Briefly explain the adjustment to net position.

#### Net Position (Deficit), End of Fiscal Year

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Net Position**; **Net Position (Deficit), Beginning of Fiscal Year**; and **Adjustment**.

#### Net Position (Deficit):

##### Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

##### Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. *Restricted assets* are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

##### Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

**Note:** The electronic report will automatically carry forward the net position components to the **Statement of Net Position – Proprietary Funds Form**.

#### Total Net Position (Deficit)

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, enter the sum of **Net Investment in Capital Assets**, **Restricted**, and **Unrestricted**.

**Note:** **Total Net Position (Deficit)** must equal **Net Position (Deficit), End of Fiscal Year**.

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form:

The purpose of the Hospital Enterprise Fund Form is to collect uniform financial information related to hospital activities reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the hospital activity involves multiple individual hospitals, report all of the hospitals together, not the individual hospitals, on this form. Refer to the **Statement of Net Position** form instructions for the definition of an enterprise fund.

Referencing the chart of accounts prescribed in the *Accounting and Reporting Manual for California Hospitals* is recommended for reporting hospital activity transactions. This manual is available on the California Office of Statewide Health Planning and Development website at:

<https://oshpd.ca.gov/data-and-reports/submit-data/financial-reporting/#hospital-manual>

#### Operating Revenues:

##### Patient Revenues:

##### Daily Hospital Services

Report revenues generated by daily hospital services.

##### Include:

Coronary Care  
Definitive Observation  
Medical/Surgical Acute  
Medical/Surgical Intensive Care  
Nursery Acute Care  
Obstetrics Acute Care  
Other Acute Care Units  
Other Intensive Care Units

Pediatric Acute Care  
Pediatric Intensive Care  
Psychiatric — Long Term  
Psychiatric Acute Care  
Psychiatric Isolation  
Skilled Nursing  
Other Daily Hospital Services

##### Ambulatory Services

Report revenues generated by services provided to patients on an outpatient basis. These revenues must be reported at the hospital's full established rates, regardless of the amounts actually collected.

##### Ancillary Services:

##### Inpatient

Report revenues generated by supplementary hospital services provided to patients staying in the hospital.

##### Outpatient

Report revenues generated by supplementary hospital services provided to patients not requiring hospitalization.

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Include:

Ambulance	Laboratories — Pathological
Anesthesiology	Laboratories — Other
Blood Bank	Laboratories — Pulmonary Function
Central Services and Supplies	Nuclear Medicine
Clinics	Occupational Therapy
Dialysis	Other Physical Medicine
Electrocardiology	Pharmacy
Electromyography	Physical Therapy
Emergency Room	Psychiatric Emergency Rooms
Home Health Services	Radiology — Diagnostic
Inhalation Therapy	Radiology — Therapeutic
Labor and Delivery	Surgery and Recovery
Laboratories — Clinical	Surgical Day Care
	Other Ancillary Services

#### **Other Patient Revenues**

Report all other patient revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Gross Patient Revenues**

The electronic report will calculate **Gross Patient Revenues**. If preparing a paper report, enter the sum of all **Patient Revenues** reporting categories.

#### **Deductions from Patient Revenues:**

##### **Charity Discounts**

Report the cost (or value) of charitable services provided.

##### **Donations for Indigent Care**

Report any gifts or monetary assistance received from the government for indigent care.

##### **Provisions for Bad Debts**

Report the amount provided for uncollectable accounts.

##### **Medicare Contractual Adjustments**

Report the amount provided for nonreimbursable expenses incurred in providing services to Medicare recipients.

##### **Medi-Cal Contractual Adjustments**

Report the amount provided for nonreimbursable expenses incurred in providing services to Medi-Cal recipients.

##### **Other Contractual Adjustments**

Report the amount provided for nonreimbursable expenses incurred in providing services under other contracts.

#### **Other Deductions from Patient Revenues**

Report all other deductions from patient revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Include:

Administrative Adjustments  
Policy Discounts

#### **Total Deductions from Patient Revenues**

The electronic report will calculate **Total Deductions from Patient Revenues**. If preparing a paper report, enter the sum of all **Deductions from Patient Revenues** reporting categories.

#### **Capitation Premium Revenues:**

##### **Medicare Capitation Premium Revenues**

Report the capitation premium revenues related to Medicare managed care.

##### **Medi-Cal Capitation Premium Revenues**

Report the capitation premium revenues related to Medi-Cal managed care.

##### **Other Capitation Premium Revenues**

Report the capitation premium revenues related to programs other than Medicare managed care and Medi-Cal managed care. Provide a footnote describing what is included on this line.

#### **Total Capitation Premium Revenues**

The electronic report will calculate **Total Capitation Premium Revenues**. If preparing a paper report, enter the sum of all **Capitation Premium Revenues** reporting categories.

#### **Net Patient Revenues**

The electronic report will calculate **Net Patient Revenues**. If preparing a paper report, subtract **Total Deductions from Patient Revenues** from **Gross Patient Revenues**, add **Total Capitation Premium Revenues**, and enter the result.

#### **Tuition and Other Educational Revenues**

Report revenues generated from tuition and other educational purposes.

#### Include:

Licensed Vocational Nurse Program Tuition  
Medical Postgraduate Education Tuition  
Other Educational Revenues

Paramedical Education  
School of Nursing Tuition  
Student Housing

#### **Services, Commissions and Rentals**

Report revenues generated from various services, commissions, and rentals.

#### Include:

Cafeteria  
Data Processing Services  
Employee Housing  
Janitorial and Maintenance Services  
Laundry and Linen  
Management Commissions

Other Retail Operations  
Parking  
Physicians' Offices and Other Rentals  
Purchasing Services  
Telephone and Telegraph  
Television/Radio Rentals

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Include:

Donated Commodities  
Rebates and Refunds

Sale of Scrap and Waste

#### Total Operating Revenues

The electronic report will calculate **Total Operating Revenues**. If preparing a paper report, enter the sum of **Net Patient Revenues, Tuition and Other Educational Revenues, Services, Commissions and Rentals** and **Other Operating Revenues**.

#### Operating Expenses:

##### Daily Hospital Services

Report expenses incurred in providing daily hospital services.

##### Include:

Coronary Care  
Definitive Observation  
Medical/Surgical Acute  
Medical/Surgical Intensive Care  
Nursery Acute Care  
Obstetrics Acute Care  
Other Acute Care Units  
Other Intensive Care Units

Pediatric Acute Care  
Pediatric Intensive Care  
Psychiatric — Long Term  
Psychiatric Acute Care  
Psychiatric Isolation  
Skilled Nursing  
Other Daily Hospital Services

##### Ambulatory Services

Report expenses incurred in providing services to patients on an outpatient basis.

##### Ancillary Services

Report expenses incurred in providing supplementary hospital services.

##### Include:

Ambulance  
Anesthesiology  
Blood Bank  
Central Services and Supplies  
Clinics  
Dialysis  
Electrocardiology  
Electromyography  
Emergency Room  
Home Health Services  
Inhalation Therapy  
Labor and Delivery  
Laboratories — Clinical  
Laboratories — Other

Laboratories — Pulmonary Function  
Nuclear Medicine  
Occupational Therapy  
Other Physical Medicine  
Pharmacy  
Physical Therapy  
Psychiatric Emergency Room  
Radiology — Diagnostic  
Radiology — Therapeutic  
Surgery and Recovery  
Surgical Day Care  
Other Ancillary Services

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### **Purchased Services:**

##### **Inpatient**

Report direct expenses incurred as a result of purchasing inpatient services from outside entities.

##### **Outpatient**

Report direct expenses incurred as a result of purchasing outpatient services from outside entities.

##### **Research Expenses**

Report expenses incurred in conducting research.

##### Include:

Research Administrative Office  
Research Projects

##### **Education Expenses**

Report expenses incurred in providing educational information and training.

##### Include:

Education Administrative Office	School of Nursing
License Vocational Nurse Program	Student Housing
Medical Postgraduate Education	Other Educational Expenses
Paramedical Education	

##### **Personnel Services**

Report salaries, wages, and related employee benefits not chargeable to a particular operating function.

##### **Contractual Services**

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services not chargeable to a particular operating function.

##### **Materials and Supplies**

Report tangible goods that are acquired for use in a productive process not chargeable to a particular operating function. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

##### **General and Administrative Expenses**

Report all expenses directly related to general and administrative operations not chargeable to a particular operating function (e.g., insurance, utilities).

##### **Depreciation and Amortization Expenses**

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

##### **Other Operating Expenses**

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.



## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### **Total Operating Expenses**

The electronic report will calculate **Total Operating Expenses**. If preparing a paper report, enter the sum of all **Operating Expenses** reporting categories.

#### **Operating Income (Loss)**

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expenses** from **Total Operating Revenues** and enter the result.

#### **Nonoperating Revenues:**

##### **Investment Earnings**

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

##### **Contributions and Donated Services**

Report all donated or bequeathed revenues.

##### **Maintenance of Restricted Funds Revenues**

Report revenues related to the investing activities of restricted funds.

##### **Unrestricted Income from Endowment Funds**

Report unrestricted income earned on endowment funds.

##### **Unrestricted Income from Other Restricted Funds**

Report unrestricted income from other restricted funds.

##### **Term Endowment Funds Becoming Unrestricted**

Report the principal amount of endowment funds recognized after a certain period or on completion of certain requirements.

##### **Transfers from Restricted Funds for Nonoperating Expenses**

Report revenues from restricted funds to cover nonoperating expenses for which the restriction has been met.

##### **Physicians' Offices and Other Rental Revenues**

Report revenues earned from renting space owned by the hospital to others, excluding the Medical Office Building.

##### **Medical Office Building Revenues**

Report revenues earned from renting the hospital-owned Medical Office building (off-site).

##### **Child Care Services Revenues (Nonemployees)**

Report revenues earned from providing day care services to children of nonemployees of the hospital. These services may include day care for ill children.

##### **Family Housing Revenues**

Report revenues earned from providing families of patients a place to stay.

##### **Retail Operations Revenues**

Report revenues earned from retail operations that serve the general public rather than the patients in the hospital (e.g., an off-site drug store or pharmacy).



## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Taxes and Assessments:

##### Current Secured and Unsecured (1%)

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

##### Voter-Approved Taxes

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

##### Pass-through Property Taxes (ABX1 26)

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

##### Property Assessments

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

##### Special Assessments

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

##### Special Taxes

Report non-ad valorem taxes imposed for specific purposes.

##### Prior-Year Taxes and Assessments

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

##### Penalties and Cost of Delinquent Taxes and Assessments

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

#### Intergovernmental – Federal:

##### Aid for Construction

Report federal aid for the construction of facilities.

##### Other Intergovernmental – Federal

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

#### Intergovernmental – State:

##### Aid for Construction

Report state aid for the construction of facilities.

##### Homeowners Property Tax Relief

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Timber Yield

Report the amount received from the State for taxes levied on harvested timber.

#### In-Lieu Taxes

Report the amount received from the State for in-lieu taxes.

#### Other Intergovernmental – State

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Intergovernmental – County

Report amounts received from the county government.

#### Intergovernmental – Other

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

#### Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

#### Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Nonoperating Revenues

The electronic report will calculate **Total Nonoperating Revenues**. If preparing a paper report, enter the sum of all **Nonoperating Revenues** reporting categories.

#### Nonoperating Expenses:

##### Interest Expense

Report payments for interest on debt (e.g., interest payments on bonds, notes, and other long-term debt).

**Note:** The electronic report will automatically carry forward **Interest Expense** to the **Debt Service Reconciliation Form**.

Per Governmental Accounting Standards Board Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the *reacquisition price* and the *net carrying amount* of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

##### Intergovernmental Transfers Expense

Report transfers to the state in accordance with the requirements of Welfare and Institutions Code Section 14301.4.

##### Maintenance of Restricted Funds Expenses

Report expenses related to the investing activities of restricted funds.

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### **Physicians' Offices and Other Rental Expenses**

Report expenses incurred from renting space owned by the hospital to others, excluding the Medical Office Building.

#### **Medical Office Building Expenses**

Report expenses incurred from renting the hospital-owned Medical Office building (off-site).

#### **Child Care Services Expenses (Nonemployees)**

Report expenses incurred from providing day care services to children of nonemployees of the hospital. These services may include day care for ill children.

#### **Family Housing Expenses**

Report expenses incurred from providing families of patients a place to stay.

#### **Retail Operations Expenses**

Report expenses incurred from retail operations that serve the general public rather than the patients in the hospital (e.g., an off-site drug store or pharmacy).

#### **Loss on Disposal of Capital Assets**

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

#### **Other Nonoperating Expenses**

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Nonoperating Expenses**

The electronic report will calculate **Total Nonoperating Expenses**. If preparing a paper report, enter the sum of all **Nonoperating Expenses** reporting categories.

#### **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**

The electronic report will calculate **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**. If preparing a paper report, add **Operating Income (Loss)** and **Total Nonoperating Revenues**, subtract **Total Nonoperating Expenses**, and enter the result.

#### **Capital Contributions:**

Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the appropriate category for the source of the capital contribution.

##### **Federal**

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

##### **State**

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

##### **County**

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Other Government

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

#### Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

#### Total Capital Contributions

The electronic report will calculate **Total Capital Contributions**. If preparing a paper report, enter the sum of all **Capital Contributions** reporting categories.

#### Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring in from. Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the **Capital Contributions** categories as appropriate for the source of the capital contribution.

#### Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring out to. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the **Nonoperating Expense – Loss on Disposal of Capital Assets** line.

#### Special and Extraordinary Items:

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

#### Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

#### Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

#### Total Special and Extraordinary Items

The electronic report will calculate **Total Special and Extraordinary Items**. If preparing a paper report, enter the sum of all **Special and Extraordinary Items** reporting categories.

#### Change in Net Position

The electronic report will calculate **Change in Net Position**. If preparing a paper report, enter the sum of **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items**.

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### **Net Position (Deficit), Beginning of Fiscal Year**

The electronic report will bring forward the amount reported as **Net Position (Deficit), End of Fiscal Year** from the local agency's prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** on the local agency's prior-year report.

#### **Adjustment**

Report prior-period audit/accounting adjustments.

#### **Reason for Adjustment**

Briefly explain the adjustment to net position.

#### **Net Position (Deficit), End of Fiscal Year**

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Net Position**; **Net Position (Deficit), Beginning of Fiscal Year**; and **Adjustment**.

#### **Net Position (Deficit):**

##### **Net Investment in Capital Assets**

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

##### **Restricted**

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. *Restricted assets* are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

##### **Unrestricted**

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

**Note:** The electronic report will automatically carry forward the net position components to the **Statement of Net Position – Proprietary Funds Form**.

##### **Total Net Position (Deficit)**

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, enter the sum of **Net Investment in Capital Assets**, **Restricted**, and **Unrestricted**.

**Note:** **Total Net Position (Deficit)** must equal **Net Position (Deficit), End of Fiscal Year**.

## Special Districts Financial Transactions Report Instructions

### Sewer Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form:

The purpose of the Sewer Enterprise Fund Form is to collect uniform financial information related to sewer activities, including wastewater activities related to sewer operations, reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the sewer activity involves multiple individual sewer operations, report all of the sewer operations together, not the individual sewer operations, on this form. Refer to the **Statement of Net Position** form instructions for the definition of an enterprise fund. Note: if wastewater activities are not related to sewer or water operations, the information must be reported on the Other Enterprise Fund form.

#### Operating Revenues:

##### Service Charges

Report revenues from charges based on flat rates or adjudication for sewer or drainage services.

##### Permit and Inspection Fees

Report revenues from permits for septic tank dumping or permits and inspection of main and house lines.

##### Connection Fees

Report revenues from charges for sewer connection. **Note:** Report the developers' portion of connection fees to be used for capital improvements under **Connection Fees (Capital)** in the **Capital Contributions** section of this form.

##### Standby and Availability Charges

Report revenues from charges upon a parcel of land to which the local agency makes a sewer line available for use, whether the sewer line is actually used or not.

##### Service-Type Assessments

Report revenues from service-type assessments other than standby and availability charges which are used for operating purposes and which are levied against properties in the local agency on a per unit, per acre, per parcel, etc., basis.

##### Service Penalties

Report all penalties assessed to the sewer system users.

##### Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Total Operating Revenues

The electronic report will calculate **Total Operating Revenues**. If preparing a paper report, enter the sum of all **Operating Revenues** reporting categories.

#### Operating Expenses:

##### Transmission

Report the cost of labor and materials used and expenses incurred in the general supervision and operation of transmission facilities and in the maintenance of structures and improvements of transmission facilities.



## Special Districts Financial Transactions Report Instructions

### Sewer Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### **Treatment and Disposal**

Report the cost of labor and materials used and expenses incurred in the general supervision and operation of the sewer treatment and disposal facilities; and in the maintenance of the structures and improvements of the sewer treatment and disposal facilities. Include the cost of preliminary, primary, and secondary treatment; sludge treatment and disposal; gas utilization; sewage measurement screening; grit removal; and mixing and grease separation.

#### **Taxes**

Report all taxes levied against the utility.

#### **Personnel Services**

Report salaries, wages, and related employee benefits not chargeable to a particular operating function.

#### **Contractual Services**

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services not chargeable to a particular operating function.

#### **Materials and Supplies**

Report tangible goods that are acquired for use in a productive process not chargeable to a particular operating function. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

#### **General and Administrative Expenses**

Report all expenses directly related to general and administrative operations not chargeable to a particular operating function (e.g., insurance, utilities).

#### **Depreciation and Amortization Expenses**

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

#### **Other Operating Expenses**

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Operating Expenses**

The electronic report will calculate **Total Operating Expenses**. If preparing a paper report, enter the sum of all **Operating Expenses** reporting categories.

#### **Operating Income (Loss)**

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expenses** from **Total Operating Revenues** and enter the result.

#### **Nonoperating Revenues:**

##### **Investment Earnings**

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

##### **Rents, Leases, and Franchises**

Report rents for the use by others of land, buildings, structures, or other property. Include revenue from persons, firms, and corporations for the privilege of conducting a business within the local agency.

## Special Districts Financial Transactions Report Instructions

### Sewer Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Taxes and Assessments:

##### Current Secured and Unsecured (1%)

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

##### Voter-Approved Taxes

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

##### Pass-through Property Taxes (ABX1 26)

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

##### Property Assessments

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

##### Special Assessments

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

##### Special Taxes

Report non-ad valorem taxes imposed for specific purposes.

##### Prior-Year Taxes and Assessments

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

##### Penalties and Cost of Delinquent Taxes and Assessments

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

#### Intergovernmental – Federal:

##### Aid for Construction

Report federal aid for the construction of facilities.

##### Other Intergovernmental – Federal

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

#### Intergovernmental – State:

##### Aid for Construction

Report state aid for the construction of facilities.

##### Homeowners Property Tax Relief

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.



## Special Districts Financial Transactions Report Instructions

### Sewer Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### **Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

#### **In-Lieu Taxes**

Report the amount received from the State for in-lieu taxes.

#### **Other Intergovernmental – State**

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Intergovernmental – County**

Report amounts received from the county government.

#### **Intergovernmental – Other**

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

#### **Gain on Disposal of Capital Assets**

Report all gains derived from the disposal of capital assets.

#### **Other Nonoperating Revenues**

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Nonoperating Revenues**

The electronic report will calculate **Total Nonoperating Revenues**. If preparing a paper report, enter the sum of all **Nonoperating Revenues** reporting categories.

#### **Nonoperating Expenses:**

##### **Interest Expense**

Report payments for interest on debt (e.g., interest payments on bonds, notes, other long-term debt).

**Note:** The electronic report will automatically carry forward **Interest Expense** to the **Debt Service Reconciliation Form**.

Per Governmental Accounting Standards Board Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

##### **Loss on Disposal of Capital Assets**

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

## Special Districts Financial Transactions Report Instructions

### Sewer Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Nonoperating Expenses

The electronic report will calculate **Total Nonoperating Expenses**. If preparing a paper report, enter the sum of all **Nonoperating Expenses** reporting categories.

#### Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**. If preparing a paper report, add **Operating Income (Loss)** and **Total Nonoperating Revenues**, subtract **Total Nonoperating Expenses**, and enter the result.

#### Capital Contributions:

Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the appropriate category for the source of the capital contribution.

##### Federal

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

##### State

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

##### Connection Fees (Capital)

Report the developers' portion of connection fees to be used for capital improvements.

##### County

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

##### Other Government

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

##### Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

#### Total Capital Contributions

The electronic report will calculate **Total Capital Contributions**. If preparing a paper report, enter the sum of all **Capital Contributions** reporting categories.

## Special Districts Financial Transactions Report Instructions

### Sewer Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring in from. Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the **Capital Contributions** categories as appropriate for the source of the capital contribution.

#### Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring out to. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the **Nonoperating Expense – Loss on Disposal of Capital Assets** line.

#### Special and Extraordinary Items:

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

#### Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

#### Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

#### Total Special and Extraordinary Items

The electronic report will calculate **Total Special and Extraordinary Items**. If preparing a paper report, enter the sum of all **Special and Extraordinary Items** reporting categories.

#### Change in Net Position

The electronic report will calculate **Change in Net Position**. If preparing a paper report, enter the sum of **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items**.

#### Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Net Position (Deficit), End of Fiscal Year** from the local agency's prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** on the local agency's prior-year report.

#### Adjustment

Report prior-period audit/accounting adjustments.

#### Reason for Adjustment

Briefly explain the adjustment to net position.

#### Net Position (Deficit), End of Fiscal Year

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment**.

## Sewer Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

### Net Position (Deficit):

#### Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

#### Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. *Restricted assets* are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

#### Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

**Note:** The electronic report will automatically carry forward the net position components to the **Statement of Net Position – Proprietary Funds Form**.

#### Total Net Position (Deficit)

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, enter the sum of **Net Investment in Capital Assets**, **Restricted**, and **Unrestricted**.

**Note:** **Total Net Position (Deficit)** must equal **Net Position (Deficit), End of Fiscal Year**.

## Special Districts Financial Transactions Report Instructions

### **Solid Waste Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form:**

The purpose of the Solid Waste Enterprise Fund Form is to collect uniform financial information related to solid waste activities reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the solid waste activity involves multiple individual solid waste operations, report all of the solid waste operations together, not the individual solid waste operations, on this form. Refer to the **Statement of Net Position** form instructions for the definition of an enterprise fund.

#### **Operating Revenues:**

##### **Disposal Fees — Commercial**

Report revenues from charges for solid waste disposal for commercial customers.

##### **Disposal Fees — Public**

Report revenues from charges for solid waste disposal for the public.

##### **Collection Fees — Residential**

Report revenues from charges for solid waste collection for residential customers.

##### **Collection Fees — Commercial**

Report revenues from charges for solid waste collection for commercial customers.

##### **Other Operating Revenues**

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### **Total Operating Revenues**

The electronic report will calculate **Total Operating Revenues**. If preparing a paper report, enter the sum of all **Operating Revenues** reporting categories.

#### **Operating Expenses:**

##### **Disposal Expenses:**

##### **Personnel Services**

Report salaries, wages, and related employee benefits for disposal operations.

##### **Contractual Services**

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services for disposal operations.

##### **Materials and Supplies**

Report tangible goods that are acquired for use in a productive process for disposal operations. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

##### **Other Disposal Expenses (Abatements)**

Report all other expenses or abatements related to providing disposal services. **Note:** Report abatements as a negative value. Provide a footnote describing what is included on this line.

##### **Total Disposal Expenses**

The electronic report will calculate **Total Disposal Expenses**. If preparing a paper report, enter the sum of all **Disposal Expenses** reporting categories.

## Special Districts Financial Transactions Report Instructions

### **Solid Waste Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):**

#### **Collection Expenses:**

##### **Personnel Services**

Report salaries, wages, and related employee benefits for collection operations.

##### **Contractual Services**

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services for collection operations.

##### **Materials and Supplies**

Report tangible goods that are acquired for use in a productive process for collection operations. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

##### **Other Collection Expenses**

Report all other expenses related to providing collection services. Provide a footnote describing what is included on this line.

##### **Total Collection Expenses**

The electronic report will calculate **Total Collection Expenses**. If preparing a paper report, enter the sum of all **Collection Expenses** reporting categories.

##### **General and Administrative Expenses**

Report all expenses directly related to general and administrative operations not chargeable to a particular operating function (e.g., insurance, utilities).

##### **Depreciation and Amortization Expenses**

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

##### **Other Operating Expenses**

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### **Total Operating Expenses**

The electronic report will calculate **Total Operating Expenses**. If preparing a paper report, enter the sum of **Total Disposal Expenses**, **Total Collection Expenses**, **General and Administrative Expenses**, **Depreciation and Amortization Expenses**, and **Other Operating Expenses**.

##### **Operating Income (Loss)**

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expenses** from **Total Operating Revenues** and enter the result.

#### **Nonoperating Revenues:**

##### **Investment Earnings**

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

## Special Districts Financial Transactions Report Instructions

### **Solid Waste Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):**

#### **Rents, Leases, and Franchises**

Report rents for the use by others of land, buildings, structures, or other property. Include revenue from persons, firms, and corporations for the privilege of conducting a business within the local agency.

#### **Taxes and Assessments:**

##### **Current Secured and Unsecured (1%)**

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

##### **Voter-Approved Taxes**

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

##### **Pass-through Property Taxes (ABX1 26)**

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

##### **Property Assessments**

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

##### **Special Assessments**

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

##### **Special Taxes**

Report non-ad valorem taxes imposed for specific purposes.

##### **Prior-Year Taxes and Assessments**

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

##### **Penalties and Cost of Delinquent Taxes and Assessments**

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

#### **Intergovernmental – Federal:**

##### **Aid for Construction**

Report federal aid for the construction of facilities.

##### **Other Intergovernmental – Federal**

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

#### **Intergovernmental – State:**

##### **Aid for Construction**

Report state aid for the construction of facilities.



## Special Districts Financial Transactions Report Instructions

### **Solid Waste Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):**

#### **Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

#### **Timber Yield**

Report the amount received from the State for taxes levied on harvested timber

#### **In-Lieu Taxes**

Report the amount received from the State for in-lieu taxes.

#### **Other Intergovernmental – State**

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Intergovernmental – County**

Report amounts received from the county government.

#### **Intergovernmental – Other**

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

#### **Gain on Disposal of Capital Assets**

Report all gains derived from the disposal of capital assets.

#### **Other Nonoperating Revenues**

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Nonoperating Revenues**

The electronic report will calculate **Total Nonoperating Revenues**. If preparing a paper report, enter the sum of all **Nonoperating Revenues** reporting categories.

#### **Nonoperating Expenses:**

##### **Interest Expense**

Report payments for interest on debt (e.g., interest payments on bonds, notes, other long-term debt).

**Note:** The electronic report will automatically carry forward **Interest Expense** to the **Debt Service Reconciliation Form**.

Per Governmental Accounting Standards Board Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

##### **Loss on Disposal of Capital Assets**

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.



## Special Districts Financial Transactions Report Instructions

### **Solid Waste Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):**

#### **Other Nonoperating Expenses**

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Nonoperating Expenses**

The electronic report will calculate **Total Nonoperating Expenses**. If preparing a paper report, enter the sum of all **Nonoperating Expenses** reporting categories.

#### **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**

The electronic report will calculate **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**. If preparing a paper report, add **Operating Income (Loss)** and **Total Nonoperating Revenues**, subtract **Total Nonoperating Expenses**, and enter the result.

#### **Capital Contributions:**

Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the appropriate category for the source of the capital contribution.

##### **Federal**

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

##### **State**

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

##### **County**

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

##### **Other Government**

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

##### **Other Capital Contributions**

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

##### **Total Capital Contributions**

The electronic report will calculate **Total Capital Contributions**. If preparing a paper report, enter the sum of all **Capital Contributions** reporting categories.

##### **Transfers In**

Report all interfund transfers including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring in from. Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the **Capital Contributions** categories as appropriate for the source of the capital contribution.

## Special Districts Financial Transactions Report Instructions

### Solid Waste Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring out to. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the **Nonoperating Expense – Loss on Disposal of Capital Assets** line.

#### Special and Extraordinary Items:

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

#### Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

#### Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

#### Total Special and Extraordinary Items

The electronic report will calculate **Total Special and Extraordinary Items**. If preparing a paper report, enter the sum of all **Special and Extraordinary Items** reporting categories.

#### Change in Net Position

The electronic report will calculate **Change in Net Position**. If preparing a paper report, enter the sum of **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items**.

#### Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Net Position (Deficit), End of Fiscal Year** from the local agency's prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** on the local agency's prior-year report.

#### Adjustment

Report prior-period audit/accounting adjustments.

#### Reason for Adjustment

Briefly explain the adjustment to net position.

#### Net Position (Deficit), End of Fiscal Year

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment**.

## **Solid Waste Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):**

### **Net Position (Deficit):**

#### **Net Investment in Capital Assets**

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

#### **Restricted**

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. *Restricted assets* are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

#### **Unrestricted**

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

**Note:** The electronic report will automatically carry forward the net position components to the **Statement of Net Position – Proprietary Funds Form**.

#### **Total Net Position (Deficit)**

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, enter the sum of **Net Investment in Capital Assets**, **Restricted**, and **Unrestricted**.

**Note:** **Total Net Position (Deficit)** must equal **Net Position (Deficit), End of Fiscal Year**.

## Special Districts Financial Transactions Report Instructions

### Transit Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form:

The purpose of the Transit Enterprise Fund Form is to collect uniform financial information related to transit activities reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the transit activity involves multiple individual transit operations, report all of the transit operations together, not the individual transit operations, on this form. Refer to the **Statement of Net Position** form instructions for the definition of an enterprise fund.

#### Operating Revenues:

##### Passenger Fares

Report revenues earned from carrying passengers including base fares, zone premiums, express service premiums, extra cost transfers, quantity discount purchases, "park and ride" revenue, and amounts collected by contractors that are not remitted to operators. Include special Transit Fares that are revenues received from an organization or beneficiary of service rather than from passengers.

##### Tolls, Fees, and Fines

Report revenues received from tolls, fines, and other toll-related fees for the use of the highway, bridge, tunnel, other roadways, or High Occupancy Vehicle (HOV) lanes.

##### Transportation Revenues

Report revenues received from School Bus Service, Freight Tariffs, Charter Service, and Auxiliary Transportation operations.

##### Nontransportation Revenues

Report revenues earned from activities not associated with the provision of the operators' transit service (e.g., Tax Revenues other than Transportation Development Act, 1/4 cent sales tax, and Special District Augmentation Fund Revenue).

##### Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Total Operating Revenues

The electronic report will calculate **Total Operating Revenues**. If preparing a paper report, enter the sum of all **Operating Revenues** reporting categories.

#### Operating Expenses:

##### Toll Expenses

Report all expenses directly related to the maintenance and operations of toll facilities.

##### Transportation Purchases

Report payments or accruals to other transit systems for providing transportation services.

##### Personnel Services

Report salaries, wages, and related employee benefits provided for all persons employed in the transit function.

##### Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services.

## Special Districts Financial Transactions Report Instructions

### Transit Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Materials and Supplies

Report tangible goods that are acquired for use in a productive process. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

#### General and Administrative Expenses

Report all expenses directly related to general and administrative operations (e.g., insurance, utilities).

#### Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

#### Other Operating Expenses

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Operating Expenses

The electronic report will calculate **Total Operating Expenses**. If preparing a paper report, enter the sum of all **Operating Expenses** reporting categories.

#### Operating Income (Loss)

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expenses** from **Total Operating Revenues** and enter the result.

#### Nonoperating Revenues:

##### Investment Earnings

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

##### Rents, Leases, and Franchises

Report rents for the use by others of land, buildings, structures, or other property. Include revenue from persons, firms, and corporations for the privilege of conducting a business within the local agency.

#### Taxes and Assessments:

##### Current Secured and Unsecured (1%)

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

##### Voter-Approved Taxes

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

## Special Districts Financial Transactions Report Instructions

### Transit Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### **Pass-through Property Taxes (ABX1 26)**

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

#### **Property Assessments**

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

#### **Special Assessments**

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

#### **Special Taxes**

Report non-ad valorem taxes imposed for specific purposes.

#### **Prior-Year Taxes and Assessments**

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

#### **Penalties and Cost of Delinquent Taxes and Assessments**

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

#### **Intergovernmental – Federal:**

##### **Aid for Construction**

Report federal aid for the construction of facilities.

##### **Other Intergovernmental – Federal**

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

#### **Intergovernmental – State:**

##### **State Transit Assistance Funds**

Report amounts received from the State Transit Assistance Fund (i.e., TDA – Article 6.5 Funds) and used for operating purposes rather than capital acquisition or construction.

##### **Aid for Construction**

Report state aid for the construction of facilities.

##### **Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

##### **Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

##### **In-Lieu Taxes**

Report the amount received from the State for in-lieu taxes.

##### **Other Intergovernmental – State**

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

## Special Districts Financial Transactions Report Instructions

### Transit Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Intergovernmental – Local:

##### Local Assistance

Report funds obtained from local governmental agencies to assist in paying operating costs.

##### Local Sales Tax

Report funds received from any local approved additional sales tax revenues to be used for public transit purposes (e.g., Proposition A or C).

##### TDA 1/4 Cent Sales Tax

Report funds obtained by claims made in accordance with the Transportation Development Act (TDA) as amended to date. This includes TDA Articles 4, 4.5, and 8(c) funds.

##### Other Intergovernmental – Local

Report all other amounts from local government agencies for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

##### Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Total Nonoperating Revenues

The electronic report will calculate **Total Nonoperating Revenues**. If preparing a paper report, enter the sum of all **Nonoperating Revenues** reporting categories.

#### Nonoperating Expenses:

##### Interest Expense

Report payments for interest on debt (e.g., interest payments on bonds, notes, other long-term debt).

**Note:** The electronic report will automatically carry forward **Interest Expense** to the **Debt Service Reconciliation Form**.

Per Governmental Accounting Standards Board Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

##### Loss on Disposal of Capital Assets

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.



## Special Districts Financial Transactions Report Instructions

### Transit Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Nonoperating Expenses

The electronic report will calculate **Total Nonoperating Expenses**. If preparing a paper report, enter the sum of all **Nonoperating Expenses** reporting categories.

#### Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**. If preparing a paper report, add **Operating Income (Loss)** and **Total Nonoperating Revenues**, subtract **Total Nonoperating Expenses**, and enter the result.

#### Capital Contributions:

Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the appropriate category for the source of the capital contribution.

##### Federal

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

##### State

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

##### County

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

##### Other Government

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

##### Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

##### Total Capital Contributions

The electronic report will calculate **Total Capital Contributions**. If preparing a paper report, enter the sum of all **Capital Contributions** reporting categories.

##### Transfers In

Report all interfund transfers including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring in from. Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the **Capital Contributions** categories as appropriate for the source of the capital contribution.

## Special Districts Financial Transactions Report Instructions

### Transit Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring out to. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the **Nonoperating Expense – Loss on Disposal of Capital Assets** line.

#### Special and Extraordinary Items:

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

#### Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

#### Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

#### Total Special and Extraordinary Items

The electronic report will calculate **Total Special and Extraordinary Items**. If preparing a paper report, enter the sum of all **Special and Extraordinary Items** reporting categories.

#### Change in Net Position

The electronic report will calculate **Change in Net Position**. If preparing a paper report, enter the sum of **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items**.

#### Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Net Position (Deficit), End of Fiscal Year** from the local agency's prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** on the local agency's prior-year report.

#### Adjustment

Report prior-period audit/accounting adjustments.

#### Reason for Adjustment

Briefly explain the adjustment to net position.

#### Net Position (Deficit), End of Fiscal Year

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment**.

## Transit Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

### Net Position (Deficit):

#### Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

#### Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. *Restricted assets* are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

#### Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

**Note:** The electronic report will automatically carry forward the net position components to the **Statement of Net Position – Proprietary Funds Form**.

#### Total Net Position (Deficit)

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, enter the sum of **Net Investment in Capital Assets**, **Restricted**, and **Unrestricted**.

**Note:** **Total Net Position (Deficit)** must equal **Net Position (Deficit), End of Fiscal Year**.

## Special Districts Financial Transactions Report Instructions

### Water Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form:

The purpose of the Water Enterprise Fund Form is to collect uniform financial information related to water activities, including wastewater activities related to water operations, reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the water activity involves multiple individual water operations, report all of the water operations together, not the individual water operations, on this form. Refer to the **Statement of Net Position** form instructions for the definition of an enterprise fund. Note: If wastewater activities are not related to sewer or water operations, the information must be reported on the Other Enterprise Fund form.

#### Operating Revenues:

##### Water Sales Revenues:

##### Retail Water Sales:

###### Residential

Report revenues from retail water sales provided for residential purposes.

###### Business

Report revenues from retail water sales provided for business purposes. Include offices, stores, markets, apartments, hotels, motels, service stations, etc. Do not include industrial purposes.

###### Industrial

Report revenues from retail water sales provided primarily for manufacturing or processing purposes.

###### Irrigation

Report revenues from retail water sales provided for irrigation purposes and billed under local agency irrigation rates.

###### Sales to Other Utilities for Resale

Report revenues from water sales to other water utilities for resale.

###### Interdepartmental

Report revenues from charges by the water department for water supplied to other departments of the local agency.

###### Other Water Sales Revenues

Report all other revenues from water sales for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Water Services Revenues:

###### Fire Prevention

Report revenues for services rendered to hydrants or other facilities, income from rental of fire hydrants, and water delivered in connection with general fire prevention.

###### Groundwater Replenishment

Report revenues for services rendered to replenish the supply of groundwater.

## Special Districts Financial Transactions Report Instructions

### Water Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Connection Fees

Report revenues from charges for water connection. **Note:** Report the developers' portion of connection fees to be used for capital improvements under **Connection Fees (Capital)** in the **Capital Contributions** section of this form.

#### Standby and Availability Charges

Report revenues from charges upon a parcel of land to which the local agency makes water available for use, whether the water is actually used or not.

#### Service-Type Assessments

Report revenues from service-type assessments other than standby and availability charges which are used for operating purposes and which are levied against properties in the local agency on a per unit, per acre, per parcel, etc., basis.

#### Other Water Services Revenues

Report all other revenues for water services for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Operating Revenues

The electronic report will calculate **Total Operating Revenues**. If preparing a paper report, enter the sum of all **Operating Revenues** reporting categories.

#### Operating Expenses:

##### Water Supply Expenses:

##### Water Supply

Report the cost of labor and materials used and expenses incurred in the general supervision and operation of the water supply and in the maintenance of structures and improvements to the water supply plant.

##### Water Purchases

Report the cost at the point of delivery of water purchased for resale, including charges for readiness to serve, and payments for the right to divert water at the source of supply.

##### Groundwater Replenishment

Report charges paid for the replenishment of groundwater supplies and/or charges paid to other water utilities for services rendered in the replenishment of groundwater.

##### Other Water Supply Expenses

Report all other expenses for water supply activities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line

##### Pumping

Report the cost of labor and materials used and expenses incurred in the general supervision and operation of the pumping facilities and in the maintenance of structures and improvements of the pumping facilities. Include the cost of fuel or power purchased which is directly used in the operation of the pumps, including the cost of power transferred to water pumping operations from other departments under joint facility arrangements.

## Special Districts Financial Transactions Report Instructions

### Water Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### **Treatment**

Report the cost of labor and materials used and expenses incurred in the general supervision and operation of the water treatment facilities and in the maintenance of the structures and improvements of the water treatment facilities. Include the cost of chemicals, filters, removal of sediment, lab expenses, supplies, etc.

#### **Transmission and Distribution**

Report the cost of labor and materials used and expenses incurred in the general supervision and operation of transmission and/or Distribution facilities and in the maintenance of structures and improvements of transmission and/or Distribution facilities.

#### **Customer Accounting and Collection**

Report the cost of labor and materials used and expenses incurred for reading customers' meters and for processing customer applications, contracts, orders, and credit investigations; billing and accounting; collections; and complaints. Include uncollectable accounts.

#### **Sales Promotion**

Report the cost of labor and materials used and expenses incurred for the sale of water.

#### **Personnel Services**

Report salaries, wages, and related employee benefits not chargeable to a particular operating function.

#### **Contractual Services**

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services not chargeable to a particular operating function.

#### **Materials and Supplies**

Report tangible goods that are acquired for use in a productive process not chargeable to a particular operating function. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

#### **General and Administrative Expenses**

Report all expenses directly related to general and administrative operations not chargeable to a particular operating function (e.g., insurance, utilities).

#### **Depreciation and Amortization Expenses**

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

#### **Other Operating Expenses**

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Operating Expenses**

The electronic report will calculate **Total Operating Expenses**. If preparing a paper report, enter the sum of all **Operating Expenses** reporting categories.

#### **Operating Income (Loss)**

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expenses** from **Total Operating Revenues** and enter the result.

## Special Districts Financial Transactions Report Instructions

### Water Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Nonoperating Revenues:

##### Investment Earnings

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

##### Rents, Leases, and Franchises

Report rents for the use by others of land, buildings, structures, or other property. Include revenue from persons, firms, and corporations for the privilege of conducting a business within the local agency.

#### Taxes and Assessments:

##### Current Secured and Unsecured (1%)

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

##### Voter-Approved Taxes

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

##### Pass-through Property Taxes (ABX1 26)

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

##### Property Assessments

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

##### Special Assessments

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

##### Special Taxes

Report non-ad valorem taxes imposed for specific purposes.

##### Prior-Year Taxes and Assessments

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

##### Penalties and Cost of Delinquent Taxes and Assessments

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

#### Intergovernmental – Federal:

##### Aid for Construction

Report federal aid for the construction of facilities.



## Special Districts Financial Transactions Report Instructions

### Water Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### **Other Intergovernmental – Federal**

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

#### **Intergovernmental – State:**

##### **Aid for Construction**

Report state aid for the construction of facilities.

##### **Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

##### **Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

##### **In-Lieu Taxes**

Report the amount received from the State for in-lieu taxes.

#### **Other Intergovernmental – State**

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Intergovernmental – County**

Report amounts received from the county government.

#### **Intergovernmental – Other**

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

#### **Gain on Disposal of Capital Assets**

Report all gains derived from the disposal of capital assets.

#### **Other Nonoperating Revenues**

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Nonoperating Revenues**

The electronic report will calculate **Total Nonoperating Revenues**. If preparing a paper report, enter the sum of all **Nonoperating Revenues** reporting categories.

#### **Nonoperating Expenses:**

##### **Interest Expense**

Report payments for interest on debt (e.g., interest payments on bonds, notes, other long-term debt).

**Note:** The electronic report will automatically carry forward **Interest Expense** to the **Debt Service Reconciliation Form**.

## Special Districts Financial Transactions Report Instructions

### Water Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

Per Governmental Accounting Standards Board Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

#### **Loss on Disposal of Capital Assets**

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

#### **Other Nonoperating Expenses**

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Nonoperating Expenses**

The electronic report will calculate **Total Nonoperating Expenses**. If preparing a paper report, enter the sum of all **Nonoperating Expenses** reporting categories.

#### **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**

The electronic report will calculate **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**. If preparing a paper report, add **Operating Income (Loss)** and **Total Nonoperating Revenues**, subtract **Total Nonoperating Expenses**, and enter the result.

#### **Capital Contributions:**

Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the appropriate category for the source of the capital contribution.

##### **Federal**

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

##### **State**

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

##### **Connection Fees (Capital)**

Report the developers' portion of connection fees to be used for capital improvements.

##### **County**

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

##### **Other Government**

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

## Special Districts Financial Transactions Report Instructions

### Water Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

#### Total Capital Contributions

The electronic report will calculate **Total Capital Contributions**. If preparing a paper report, enter the sum of all **Capital Contributions** reporting categories.

#### Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring in from. Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the **Capital Contributions** categories as appropriate for the source of the capital contribution.

#### Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring out to. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the **Nonoperating Expense – Loss on Disposal of Capital Assets** line.

#### Special and Extraordinary Items:

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

#### Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

#### Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

#### Total Special and Extraordinary Items

The electronic report will calculate **Total Special and Extraordinary Items**. If preparing a paper report, enter the sum of all **Special and Extraordinary Items** reporting categories.

#### Change in Net Position

The electronic report will calculate **Change in Net Position**. If preparing a paper report, enter the sum of **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items**.

#### Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Net Position (Deficit), End of Fiscal Year** from the local agency's prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** on the local agency's prior-year report.

## Special Districts Financial Transactions Report Instructions

### Water Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Adjustment

Report prior-period audit/accounting adjustments.

#### Reason for Adjustment

Briefly explain the adjustment to net position.

#### Net Position (Deficit), End of Fiscal Year

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Net Position**; **Net Position (Deficit), Beginning of Fiscal Year**; and **Adjustment**.

#### Net Position (Deficit):

##### Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

##### Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. *Restricted assets* are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

##### Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

**Note:** The electronic report will automatically carry forward the net position components to the **Statement of Net Position – Proprietary Funds Form**.

#### Total Net Position (Deficit)

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, enter the sum of **Net Investment in Capital Assets**, **Restricted**, and **Unrestricted**.

**Note:** **Total Net Position (Deficit)** must equal **Net Position (Deficit), End of Fiscal Year**.

## Special Districts Financial Transactions Report Instructions

### Other Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form:

The purpose of the Other Enterprise Fund Form is to collect uniform financial information related to activities reported as an enterprise fund for which an enterprise fund form has not otherwise been provided. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the “other” activity is “golf course” and the golf course activity involves multiple individual golf courses, report all of the golf courses together, not the individual golf courses, on this form.

**Note:** An enterprise fund must be used to report other activities described as business-type activities if:

- a. The activity is financed with debt that is to be repaid solely with the net revenues and charges of the activity;
- b. Laws and regulations require that costs be recovered by revenues of the activity; or
- c. The pricing policies of the activity are designed to fully recover all costs.

#### Specific Instructions:

Prepare a separate form for each enterprise fund. The previous year’s enterprise funds will roll forward to the current-year report if any net position or deficit balance existed for that fund. If preparing a paper report, be consistent in the fund name each year that it is reported.

#### Enterprise Fund Name (Specify)

Identify the enterprise fund for which these financial transactions are being reported.

#### Operating Revenues:

##### Charges for Services

Report the amounts charged to user(s) for services performed by the enterprise fund.

##### Self-Insurance Only – Member Contributions

Report revenues contributed from members of the self-insurance group.

##### Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Total Operating Revenues

The electronic report will calculate **Total Operating Revenues**. If preparing a paper report, enter the sum of **Charges for Services** and **Other Operating Revenues**.

#### Operating Expenses:

##### Personnel Services

Report salaries, wages, and related employee benefits provided for all persons employed in the enterprise fund.

##### Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services. **Note:** The sum of **Contractual Services** and **Materials and Supplies** should equal Services and Supplies in your local government financial statements, if applicable.

## Special Districts Financial Transactions Report Instructions

### Other Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### **Materials and Supplies**

Report tangible goods that are acquired for use in a productive process. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies). **Note:** The sum of **Contractual Services** and **Materials and Supplies** should equal Services and Supplies in your local government financial statements, if applicable.

#### **General and Administrative Expenses**

Report all expenses directly related to general and administrative operations (e.g., insurance, utilities).

#### **Depreciation and Amortization Expenses**

Report depreciation and amortization on capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

#### **Self-Insurance Only:**

##### **Claim Adjustments**

Report the amount of claim adjustments.

##### **Claims Paid**

Report the amount of claims paid.

#### **Other Operating Expenses**

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Operating Expenses**

The electronic report will calculate **Total Operating Expenses**. If preparing a paper report, enter the sum of all **Operating Expenses** reporting categories.

#### **Operating Income (Loss)**

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expenses** from **Total Operating Revenues** and enter the result.

#### **Nonoperating Revenues:**

##### **Investment Earnings**

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

##### **Rents, Leases, and Franchises**

Report rents for the use by others of land, buildings, structures, or other property. Include revenue from persons, firms, and corporations for the privilege of conducting a business within the local agency.

#### **Taxes and Assessments:**

##### **Current Secured and Unsecured (1%)**

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.



## Special Districts Financial Transactions Report Instructions

### Other Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

#### **Voter-Approved Taxes**

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

#### **Pass-through Property Taxes (ABX1 26)**

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

#### **Property Assessments**

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

#### **Special Assessments**

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

#### **Special Taxes**

Report non-ad valorem taxes imposed for specific purposes.

#### **Prior-Year Taxes and Assessments**

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

#### **Penalties and Cost of Delinquent Taxes and Assessments**

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

### **Intergovernmental – Federal:**

#### **Aid for Construction**

Report federal aid for the construction of facilities.

#### **Other Intergovernmental – Federal**

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

### **Intergovernmental – State:**

#### **Aid for Construction**

Report state aid for the construction of facilities.

#### **Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

#### **Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

#### **In-Lieu Taxes**

Report the amount received from the State for in-lieu taxes.



## Special Districts Financial Transactions Report Instructions

### Other Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Other Intergovernmental – State

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Intergovernmental – County

Report amounts received from the county government.

#### Intergovernmental – Other

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

#### Gain on Disposal of Capital Assets

Report all revenue derived from the disposal of capital assets.

#### Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Nonoperating Revenues

The electronic report will calculate **Total Nonoperating Revenues**. If preparing a paper report, enter the sum of all **Nonoperating Revenues** reporting categories.

#### Nonoperating Expenses:

##### Interest Expense

Report payments for interest on debt (e.g., interest payments on bonds, notes, other long-term debt).

**Note:** The electronic report will automatically carry forward **Interest Expense** to the **Debt Service Reconciliation Form**.

Per Governmental Accounting Standards Board Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

##### Loss on Disposal of Capital Assets

Report all losses incurred during the disposal of capital assets, including residual equity transfers to governmental funds.

##### Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Total Nonoperating Expenses

The electronic report will calculate **Total Nonoperating Expenses**. If preparing a paper report, enter the sum of all **Nonoperating Expenses** reporting categories.

## Special Districts Financial Transactions Report Instructions

### Other Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**

The electronic report will calculate **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**. If preparing a paper report, add **Operating Income (Loss)** and **Total Nonoperating Revenues**, subtract **Total Nonoperating Expenses**, and enter the result.

#### **Capital Contributions:**

Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the appropriate category for the source of the capital contribution.

##### **Federal**

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

##### **State**

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

##### **County**

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

##### **Other Government**

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

##### **Other Capital Contributions**

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

##### **Total Capital Contributions**

The electronic report will calculate **Total Capital Contributions**. If preparing a paper report, enter the sum of all **Capital Contributions** reporting categories.

##### **Transfers In**

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring in from. Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the **Capital Contributions** categories as appropriate for the source of the capital contribution.

##### **Transfers Out**

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring out to. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the **Nonoperating Expense – Loss on Disposal of Capital Assets** line.

## Special Districts Financial Transactions Report Instructions

### Other Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### Special and Extraordinary Items:

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

#### Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

#### Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

#### Total Special and Extraordinary Items

The electronic report will calculate **Total Special and Extraordinary Items**. If preparing a paper report, enter the sum of all **Special and Extraordinary Items** reporting categories.

#### Change in Net Position

The electronic report will calculate **Change in Net Position**. If preparing a paper report, enter the sum of **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items**.

#### Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Net Position (Deficit), End of Fiscal Year** from the local agency's prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** on the local agency's prior-year report.

#### Adjustment

Report prior-period audit/accounting adjustments.

#### Reason for Adjustment

Briefly explain the adjustment to net position.

#### Net Position (Deficit), End of Fiscal Year

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment**.

#### Net Position (Deficit):

#### Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

## Special Districts Financial Transactions Report Instructions

### Other Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):

#### **Restricted**

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. *Restricted assets* are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

#### **Unrestricted**

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

**Note:** The electronic report will automatically carry forward the net position components to the **Statement of Net Position – Proprietary Funds Form**.

#### **Total Net Position (Deficit)**

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, enter the sum of **Net Investment in Capital Assets**, **Restricted**, and **Unrestricted**.

**Note:** **Total Net Position (Deficit)** must equal **Net Position (Deficit), End of Fiscal Year**.

## Special Districts Financial Transactions Report Instructions

### Conduit Financing Form:

The purpose of the Conduit Financing Form is to collect uniform financial information related to conduit financing activities reported as an enterprise fund or as a fiduciary fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the conduit financing activity involves multiple individual conduit financing operations, report all of the conduit financing operations together, not the individual conduit financing operations, on this form.

**Note:** Report conduit financing activity in only one fund type: either Enterprise Fund or Fiduciary Fund, not both. Refer to the **Statement of Net Position** form instructions for the definition of an enterprise fund. Refer to the **Statement of Fiduciary Net Position** form instructions for the definitions of fiduciary funds.

#### Operating Revenues/Additions:

##### Financial Service Fees

Report revenues received for financial services.

##### Application Fees

Report revenues received to process loan applications.

##### Issuance Fees

Report revenues received for issuing bonds.

##### Closing Fees

Report revenues received from closing fees.

##### Annual Administration Fees

Report revenues received for administrative services.

##### Project Monitoring Fees

Report revenues received for project monitoring.

##### Lease Program Fees

Report revenues received for lease programs. This field applies only to enterprise funds.

##### Other Fees and Charges

Report all other fees, reimbursements, and charges for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Lease Rental Payments

Report revenues received from lease rental payments. This field applies only to enterprise funds.

##### Investment Earnings

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments. This field applies only to fiduciary funds. For enterprise funds, report investment earnings in the **Nonoperating Revenues** section.

##### Other Operating Revenues/Additions

Report all other operating revenues or additions for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Total Operating Revenues/Additions

The electronic report will calculate **Total Operating Revenues/Additions**. If preparing a paper report, enter the sum of all **Operating Revenues/Additions** reporting categories.

## Special Districts Financial Transactions Report Instructions

### Conduit Financing Form (continued):

#### Operating Expenses/Deductions:

##### **Legal Fees**

Report expenses incurred for legal services.

##### **Trustee Fees**

Report expenses incurred for trustee services.

##### **Underwriter's Fees**

Report expenses incurred for underwriter services.

##### **Other Agent Fees**

Report expenses incurred for other agent services for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### **Insurance**

Report premium coverage on real and personal property or liability coverage. This field applies only to enterprise funds.

##### **Project Costs**

Report expenses incurred for projects. This field applies only to enterprise funds.

##### **Debt Issuance Costs**

Report expenses incurred for issuing debt.

##### **Distributions to Outside Agencies**

Report distributions to outside agencies.

##### **Deposits Returned**

Report deposits returned to depositors. This field applies only to fiduciary funds.

##### **Personnel Services**

Report salaries, wages, and related employee benefits provided for all persons employed in the conduit financing function.

##### **Contractual Services**

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services.

##### **Materials and Supplies**

Report tangible goods that are acquired for use in a productive process. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

##### **General and Administrative Expenses**

Report all expenses directly related to general and administrative operations (e.g., utilities).

##### **Depreciation and Amortization Expenses**

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

##### **Other Operating Expenses/Deductions**

Report all other operating expenses or deductions for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

## Special Districts Financial Transactions Report Instructions

### Conduit Financing Form (continued):

#### **Total Operating Expenses/Deductions**

The electronic report will calculate **Total Operating Expenses/Deductions**. If preparing a paper report, enter the sum of all **Operating Expenses/Deductions** reporting categories.

#### **Operating Income (Loss)**

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expenses/Deductions** from **Total Operating Revenues/Additions** and enter the result. This field applies only to enterprise funds. For fiduciary funds, proceed to **Change in Net Position**.

#### **Nonoperating Revenues**

This section applies only to enterprise funds.

#### **Investment Earnings**

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

#### **Intergovernmental — Federal**

Report amounts received from the federal government.

#### **Intergovernmental — State**

Report amounts received from the state government.

#### **Intergovernmental — Other**

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

#### **Gain on Disposal of Capital Assets**

Report all gains derived from the disposal of capital assets.

#### **Other Nonoperating Revenues**

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Nonoperating Revenues**

The electronic report will calculate **Total Nonoperating Revenues**. If preparing a paper report, enter the sum of all **Nonoperating Revenues** reporting categories.

#### **Nonoperating Expenses**

This section applies only to enterprise funds.

#### **Interest Expense**

Report payments for interest on debt (e.g., interest payments on bonds, notes, other long-term debt).

**Note:** The electronic report will automatically carry forward **Enterprise Fund Interest Expense** to the **Debt Service Reconciliation Form**.



## Special Districts Financial Transactions Report Instructions

### Conduit Financing Form (continued):

Per Governmental Accounting Standards Board Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the *reacquisition price* and the *net carrying amount* of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

#### **Loss on Disposal of Capital Assets**

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

#### **Other Nonoperating Expenses**

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Nonoperating Expenses**

The electronic report will calculate **Total Nonoperating Expenses**. If preparing a paper report, enter the sum of all **Nonoperating Expenses** reporting categories.

#### **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**

The electronic report will calculate **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**. If preparing a paper report, add **Operating Income (Loss)** and **Total Nonoperating Revenues**, subtract **Total Nonoperating Expenses**, and enter the result. This field applies only to enterprise funds.

#### **Capital Contributions:**

Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the appropriate category for the source of the capital contribution. This section applies only to enterprise funds.

##### **Federal**

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

##### **State**

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

##### **County**

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

##### **Other Government**

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

## Special Districts Financial Transactions Report Instructions

### Conduit Financing Form (continued):

#### Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

#### Total Capital Contributions

The electronic report will calculate **Total Capital Contributions**. If preparing a paper report, enter the sum of all **Capital Contributions** reporting categories.

#### Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring in from. Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the **Capital Contributions** categories as appropriate for the source of the capital contribution. This field applies only to enterprise funds.

#### Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring out to. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the **Nonoperating Expense – Loss on Disposal of Capital Assets** line. This field applies only to enterprise funds.

#### Special and Extraordinary Items:

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”. This section applies only to enterprise funds.

#### Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

#### Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

#### Total Special and Extraordinary Items

The electronic report will calculate **Total Special and Extraordinary Items**. If preparing a paper report, enter the sum of all **Special and Extraordinary Items** reporting categories.

#### Change in Net Position

The electronic report will calculate **Change in Net Position**. If preparing a paper report for an enterprise fund, enter the sum of **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items**. If preparing a paper report for a fiduciary fund, subtract **Total Operating Expenses/Deductions** from **Total Operating Revenues/Additions** and enter the result.

#### Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Net Position (Deficit), End of Fiscal Year** from the local agency’s prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** on the local agency’s prior-year report.

## Special Districts Financial Transactions Report Instructions

### Conduit Financing Form (continued):

#### Adjustment

Report prior-period audit/accounting adjustments.

#### Reason for Adjustment

Briefly explain the adjustment to net position.

#### Net Position (Deficit), End of Fiscal Year

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Net Position**; **Net Position (Deficit), Beginning of Fiscal Year**; and **Adjustment**.

#### Net Position (Deficit):

This section applies only to enterprise funds.

#### Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

#### Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. *Restricted assets* are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

#### Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

**Note:** The electronic report will automatically carry forward the **Enterprise Fund** net position components to the **Statement of Net Position – Proprietary Funds Form**.

#### Total Net Position (Deficit)

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, enter the sum of **Net Investment in Capital Assets**, **Restricted**, and **Unrestricted**.

**Note:** **Total Net Position (Deficit)** must equal **Enterprise Fund Net Position (Deficit), End of Fiscal Year**.

#### Conduit Debt Issued and Outstanding:

The purpose of this section is to collect information related to conduit debt issued during the current fiscal year and the total conduit debt outstanding as of the current fiscal year end. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level.

## Special Districts Financial Transactions Report Instructions

### Conduit Financing Form (continued):

#### Types of Qualified Private Activity Debt and Public Agency Debt:

##### Qualified Private Activity Debt:

Qualified private activity debt meets certain requirements under the Internal Revenue Code in order for the interest thereon to be excluded from gross income for federal income tax purposes.

##### Industrial Development Bonds

Report private activity bonds issued by state and local governments on behalf of nongovernmental corporations and businesses.

##### Enterprise Zone Bonds

Report private activity bonds issued to provide financing for projects (including certain commercial private activity bonds that could not otherwise be issued on a tax-exempt basis) located in federally-designated empowerment zones and enterprise communities.

##### Empowerment Zone Bonds

Report private activity bonds issued for designated empowerment zone areas.

##### Qualified 501(c)(3) Nonprofit — Educational Facility Bonds

Report private activity bonds issued by 501(c)(3) nonprofit organizations for public educational facilities.

##### Qualified Public Educational Facilities Bonds

Report private activity bonds issued for public educational facilities but not issued by 501(c)(3) nonprofit organizations.

##### Qualified Student Loan Bonds

Report private activity bonds issued to finance student loans for attendance at higher education institutions.

##### Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds

Report private activity bonds issued by 501(c)(3) nonprofit organizations for hospital and health care.

##### Qualified 501(c)(3) — Other Bonds

Report private activity bonds issued to finance a facility owned and utilized by 501(c)(3) organizations.

##### Qualified Residential Rental Projects Bonds

Report private activity bonds issued to finance residential rental property.

##### Qualified Single-Family Mortgage Revenue Bonds

Report private activity bonds issued to finance certain owner-occupied residential property.

##### Solid Waste Disposal Facilities Bonds

Report private activity bonds issued to finance facilities used for the collection, storage, treatment, utilization, processing or final disposal of solid waste.

##### Other Exempt Facilities Bonds

Report private activity bonds issued to finance other facilities owned and utilized by 501(c)(3) organizations. Provide a footnote describing what is included on this line.

##### Other Qualified Private Activity Debt

Report all other qualified private activity debt for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

## Special Districts Financial Transactions Report Instructions

### Conduit Financing Form (continued):

#### **Total Qualified Private Activity Debt Issued and Outstanding**

The electronic report will calculate **Total Qualified Private Activity Debt Issued and Outstanding**. If preparing a paper report, enter the sum of all **Qualified Private Activity Debt** reporting categories.

#### **Public Agency Debt:**

##### **Revenue Bonds**

Report revenue bonds which will be repaid with earnings of a revenue-producing enterprise.

##### **Tax Allocation Redevelopment Bonds**

Report redevelopment tax allocation bonds which will be repaid with tax increment revenue.

##### **Certificates of Participation**

Report certificates of participation which will be repaid with lease rental revenue of an agency.

##### **1911 Act Assessment Bonds**

Report 1911 Act Assessment Bonds authorized by Street and Highway Code Section 5000 et seq.

##### **1913 Act Assessment Bonds**

Report 1913 Act Assessment Bonds authorized by Street and Highway Code Section 10000 et seq.

##### **1915 Act Assessment Bonds**

Report 1915 Act Assessment Bonds authorized by Street and Highway Code Section 8500 et seq.

##### **Mello-Roos Bonds**

Report obligations authorized under the Mello-Roos Community Facilities Act of 1982.

##### **Marks-Roos Bonds**

Report obligations authorized under the Marks-Roos Local Bond Pooling Act of 1985.

##### **Sales Tax Bonds**

Report obligations which will be repaid with sales taxes.

##### **Financial Leases**

Report obligations which will be repaid with financial lease revenues.

##### **Pension Obligation Bonds**

Report bonds issued to fund the unfunded portion of pension liabilities.

##### **Tax and Revenue Anticipation Notes**

Report notes issued to finance current operations before tax revenues are received.

##### **Commercial Paper**

Report unsecured, short-term instruments issued for the financing of accounts receivable and inventories, and to meet short-term liabilities.

##### **Other Public Agency Debt**

Report all other public agency debt for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Public Agency Debt Issued and Outstanding**

The electronic report will calculate **Total Public Agency Debt Issued and Outstanding**. If preparing a paper report, enter the sum of all **Public Agency Debt** reporting categories.

## Special Districts Financial Transactions Report Instructions

### Conduit Financing Form (continued):

#### **Total Conduit Debt Issued and Outstanding**

The electronic report will calculate **Total Conduit Debt Issued and Outstanding**. If preparing a paper report, enter the sum of **Total Qualified Private Activity Debt Issued and Outstanding** and **Total Public Agency Debt Issued and Outstanding**.

## Special Districts Financial Transactions Report Instructions

### Transportation Form:

The purpose of the Transportation Form is to collect uniform financial information related to transportation activities reported as a governmental fund, an enterprise fund, or as a fiduciary fund. This form applies to local agencies that don't meet the conditions of those entities required to complete the *Transportation Planning Agencies Financial Transactions Report*.

If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the transportation activity involves multiple individual transportation operations, report all of the transportation operations together, not the individual transportation operations, on this form. Refer to the **Balance Sheet** form instructions for the definitions of governmental funds. Refer to the **Statement of Net Position** form instructions for the definition of an enterprise fund. Refer to the **Statement of Fiduciary Net Position** form instructions for the definitions of fiduciary funds.

**Note:** Report transportation activity in only one fund type: either Governmental Fund, Enterprise Fund, or Fiduciary Fund.

### Revenues/Operating Revenues/Additions:

#### Tolls, Fees, and Fines

Report revenues received from tolls, fines, and other toll-related fees for the use of the highway, bridge, tunnel, other roadways, or High Occupancy Vehicle (HOV) lanes. This field applies only to governmental and enterprise funds.

#### Locally Funded Sales Tax

Report all sales tax revenues allocated by the State Board of Equalization to the agency in accordance with Section 7251 of the Revenue and Taxation Code.

#### Intergovernmental — Federal

Report amounts received from the federal government. This field applies only to governmental and fiduciary funds. For enterprise funds, report these amounts in the **Nonoperating Revenues** section.

#### Intergovernmental — State

Report amounts received from the state government. This field applies only to governmental and fiduciary funds. For enterprise funds, report these amounts in the **Nonoperating Revenues** section.

#### Intergovernmental — Other

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line. This field applies only to governmental and fiduciary funds. For enterprise funds, report these amounts in the **Nonoperating Revenues** section.

#### Developer Fees

Report the revenues received from developer fees.

#### Vehicle Registration Fees

Report revenues apportioned by the California Department of Motor Vehicles pursuant to Streets and Highways Code Section 2550 et seq.

#### Investment Earnings

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments. This field applies only to governmental and fiduciary funds. For enterprise funds, report investment earnings in the **Nonoperating Revenues** section.



## Special Districts Financial Transactions Report Instructions

### Transportation Form (continued):

#### **Other Revenues/Operating Revenues/Additions**

Report all other revenues, operating revenues, or additions for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Revenues/Operating Revenues/Additions**

The electronic report will calculate **Total Revenues/Operating Revenues/Additions**. If preparing a paper report, enter the sum of all **Revenues/Operating Revenues/Additions** reporting categories.

#### **Expenditures/Operating Expenses/Deductions:**

##### **Transportation**

Report all operating expenditures related to the transportation function. This field applies only to governmental funds.

##### **Congestion Management**

Report all expenses related to the mandated Congestion Management Plan (CPM), such as monitoring of compliance with established standards. Include the cost of assisting local jurisdictions with funding applications for state and federal funds, and participating in regional planning efforts. This field applies only to governmental funds.

##### **Toll Compliance, Systems, and Facilities**

Report the costs necessary for the improvement, operation, and maintenance of the toll facility, including reconstruction, resurfacing, restoration, and rehabilitation. This field applies only to governmental funds.

##### **Toll Expenses**

Report all expenses directly related to the maintenance and operations of toll facilities. This field applies only to enterprise funds.

#### **Debt Service:**

##### **Principal**

Report payments for principal on debt (e.g., principal payments on bonds, notes, and other long-term debt). This field applies only to governmental funds.

##### **Interest**

Report payments for interest on debt (e.g., interest payments on bonds, notes, and other long-term debt). This field applies only to governmental and fiduciary funds. For enterprise funds, report interest expense in the **Nonoperating Expenses** section.

##### **Capital Outlay**

Report the costs of constructing or acquiring major capital facilities. This field applies only to governmental funds.

##### **Personnel Services**

Report salaries, wages, and related employee benefits provided for all persons employed in the transportation function. This field applies only to enterprise and fiduciary funds.

##### **Contractual Services**

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services. This field applies only to enterprise and fiduciary funds.

## Special Districts Financial Transactions Report Instructions

### Transportation Form (continued):

#### Materials and Supplies

Report tangible goods that are acquired for use in a productive process. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies). This field applies only to enterprise and fiduciary funds.

#### General and Administrative Expenses

Report all expenses directly related to general and administrative operations (e.g., utilities). This field applies only to enterprise and fiduciary funds.

#### Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization. This field applies only to enterprise and fiduciary funds.

#### Other Expenditures/Operating Expenses/Deductions

Report all other expenditures, operating expenses, or deductions for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Expenditures/Operating Expenses/Deductions

The electronic report will calculate **Total Expenditures/Operating Expenses/Deductions**. If preparing a paper report, enter the sum of all **Expenditures/Operating Expenses/Deductions** reporting categories.

#### Excess (Deficiency) of Revenues Over (Under) Expenditures

The electronic report will calculate **Excess (Deficiency) of Revenues Over (Under) Expenditures**. If preparing a paper report, subtract **Total Expenditures/Operating Expenses/Deductions** from **Total Revenues/Operating Revenues/Additions** and enter the result. This field applies only to governmental funds. For enterprise funds, proceed to **Operating Income (Loss)**. For fiduciary funds, proceed to **Change in Net Position**.

#### Operating Income (Loss)

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Expenditures/Operating Expenses/Deductions** from **Total Revenues/Operating Revenues/Additions** and enter the result. This field applies only to enterprise funds. For governmental funds, see **Excess (Deficiency) of Revenues Over (Under) Expenditures**. For fiduciary funds, proceed to **Change in Net Position**.

#### Other Financing Sources (Uses):

This section applies only to governmental funds.

#### Long-Term Debt Proceeds

Report the proceeds of long-term debt issued in the current fiscal year.

#### Transfers In

Report transfers from other funds of the local agency. Provide a footnote describing the purpose of transfers and where this is transferring in from. For enterprise funds, report transfers in after the **Capital Contributions** section.

#### Transfers Out

Report transfers to other funds of the local agency. Provide a footnote describing the purpose of transfers and where this is transferring out to. Enter the amount as a negative value. For enterprise funds, report transfers out after the **Capital Contributions** section.

## Special Districts Financial Transactions Report Instructions

### Transportation Form (continued):

#### **Other Financing Sources (Uses) — Other**

Report other sources and uses of funds other than long-term debt proceeds and transfers. Provide a footnote describing what is included on this line.

#### **Total Other Financing Sources (Uses)**

The electronic report will calculate **Total Other Financing Sources (Uses)**. If preparing a paper report, enter the sum of all **Other Financing Sources (Uses)** reporting categories.

#### **Nonoperating Revenues:**

This section applies only to enterprise funds.

#### **Investment Earnings**

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments. For governmental and fiduciary funds, report investment earnings in the **Revenues/Operating Revenues/Additions** section.

#### **Intergovernmental — Federal**

Report amounts received from the federal government. For governmental and fiduciary funds, report these amounts in the **Revenues/Operating Revenues/Additions** section.

#### **Intergovernmental — State**

Report amounts received from the state government. For governmental and fiduciary funds, report these amounts in the **Revenues/Operating Revenues/Additions** section.

#### **Intergovernmental — Other**

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line. For governmental and fiduciary funds, report these amounts in the **Revenues/Operating Revenues/Additions** section.

#### **Gain on Disposal of Capital Assets**

Report all gains derived from the disposal of capital assets.

#### **Other Nonoperating Revenues**

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Nonoperating Revenues**

The electronic report will calculate **Total Nonoperating Revenues**. If preparing a paper report, enter the sum of all **Nonoperating Revenues** reporting categories.

#### **Nonoperating Expenses:**

This section applies only to enterprise funds.

#### **Interest Expense**

Report payments for interest on debt (e.g., interest payments on bonds, notes, other long-term debt). For governmental and fiduciary funds, report interest expense in the **Expenditures/Operating Expenses/Deductions** section.

**Note:** The electronic report will automatically carry forward **Enterprise Fund Interest Expense** to the **Debt Service Reconciliation Form**.

## Special Districts Financial Transactions Report Instructions

### Transportation Form (continued):

Per Governmental Accounting Standards Board Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the *reacquisition price* and the *net carrying amount* of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

#### **Loss on Disposal of Capital Assets**

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

#### **Other Nonoperating Expenses**

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Nonoperating Expenses**

The electronic report will calculate **Total Nonoperating Expenses**. If preparing a paper report, enter the sum of all **Nonoperating Expenses** reporting categories.

#### **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**

The electronic report will calculate **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**. If preparing a paper report, add **Operating Income (Loss)** and **Total Nonoperating Revenues**, subtract **Total Nonoperating Expenses**, and enter the result. This field applies only to enterprise funds.

#### **Capital Contributions:**

Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the appropriate category for the source of the capital contribution. This section applies only to enterprise funds.

##### **Federal**

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

##### **State**

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

##### **County**

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

##### **Other Government**

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

## Special Districts Financial Transactions Report Instructions

### Transportation Form (continued):

#### Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

#### Total Capital Contributions

The electronic report will calculate **Total Capital Contributions**. If preparing a paper report, enter the sum of all **Capital Contributions** reporting categories.

#### Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring in from. Report residual equity transfers from governmental funds as an increase to **Capital Contributions**. Use the **Capital Contributions** categories as appropriate for the source of the capital contribution. This field applies only to enterprise funds. For governmental funds, report transfers in in the **Other Financing Sources (Uses)** section.

#### Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring out to. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the **Nonoperating Expense – Loss on Disposal of Capital Assets** line. This field applies only to enterprise funds. For governmental funds, report transfers out in the **Other Financing Sources (Uses)** section.

#### Special and Extraordinary Items:

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”. This section applies only to governmental and enterprise funds.

#### Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

#### Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

#### Total Special and Extraordinary Items

The electronic report will calculate **Total Special and Extraordinary Items**. If preparing a paper report, enter the sum of all **Special and Extraordinary Items** reporting categories.

#### Change in Fund Balance/Net Position

The electronic report will calculate **Change in Fund Balance/Net Position**. If preparing a paper report for a governmental fund, enter the sum of **Excess (Deficiency) of Revenues Over (Under) Expenditures**; **Total Other Financing Sources (Uses)**; and **Total Special and Extraordinary Items**. If preparing a paper report for an enterprise fund, enter the sum of **Income (Loss) Before Capital Contributions**, **Transfers**, and **Special and Extraordinary Items**; **Total Capital Contributions**; **Transfers In**; **Transfers Out**; and **Total Special and Extraordinary Items**. If preparing a paper report for a fiduciary fund, subtract **Total Expenditures/Operating Expenses/Deductions** from **Total Revenues/Operating Revenues/Additions** and enter the result.

## Special Districts Financial Transactions Report Instructions

### Transportation Form (continued):

#### **Fund Balance/Net Position (Deficit), Beginning of Fiscal Year**

The electronic report will bring forward the amount reported as **Fund Balance/Net Position (Deficit), End of Fiscal Year** from the local agency's prior-year report. If preparing a paper report, enter the amount reported as **Fund Balance/Net Position (Deficit), End of Fiscal Year** on the local agency's prior-year report.

#### **Adjustment**

Report prior-period audit/accounting adjustments.

#### **Reason for Adjustment**

Briefly explain the adjustment to net position.

#### **Fund Balance/Net Position (Deficit), End of Fiscal Year**

The electronic report will calculate **Fund Balance/Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Fund Balance/Net Position; Fund Balance/Net Position (Deficit), Beginning of Fiscal Year**; and **Adjustment**.

#### **Fund Balance (Deficit):**

This section applies only to governmental funds.

#### **Nonspendable**

Report amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to remain intact.

#### **Restricted**

Report amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers (e.g., creditors, grantors, contributors, or laws or regulations of other governments), or enabling legislation.

#### **Committed**

Report amounts that can be spent only for the specific purposes determined by formal action of the government's highest level of decision-making authority.

#### **Assigned**

Report amounts intended to be spent for specific purposes that do not meet the criteria for restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining spendable amount that is not restricted or committed.

#### **Unassigned**

Report amounts that are spendable but are not restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, this classification should be used only to report a deficit balance.

#### **Total Fund Balance (Deficit)**

The electronic report will calculate **Total Fund Balance (Deficit)**. If preparing a paper report, enter the sum of all **Fund Balance (Deficit)** reporting categories.

**Note:** **Total Fund Balance (Deficit)** must equal **Governmental Fund Balance/Net Position (Deficit), End of Fiscal Year**.



## Special Districts Financial Transactions Report Instructions

### Transportation Form (continued):

#### Net Position (Deficit):

This section applies only to enterprise funds.

#### Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

#### Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. *Restricted assets* are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

#### Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

**Note:** The electronic report will automatically carry forward the **Enterprise Fund** net position components to the **Statement of Net Position – Proprietary Funds Form**.

#### Total Net Position (Deficit)

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, enter the sum of **Net Investment in Capital Assets**, **Restricted**, and **Unrestricted**.

**Note:** **Total Net Position (Deficit)** must equal **Enterprise Fund Fund Balance/Net Position (Deficit)**, End of Fiscal Year.

#### Local Sales Tax Expenditures by Purpose:

The purpose of this section is to report transactions of local agencies with the authority to administer a voter-approved sales tax levy for the purpose of providing public transportation or street and highway improvements. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level.

#### Specific Instructions:

##### Special Taxing Authority

Report the amounts that the authority expended for the purposes listed.

##### Allocations to Other Local Agencies

Report the amounts provided by the authority to other local agencies for the purposes listed. Do not report the sales tax expenditures of other local agencies.



## Special Districts Financial Transactions Report Instructions

### Transportation Form (continued):

#### Totals by Purpose

The electronic report will calculate **Totals by Purpose**. If preparing a paper report, enter the sum of **Special Taxing Authority** and **Allocations to Other Local Agencies** for each reporting category.

#### Expenditures:

##### Administration

Report all expenditures related to administration.

##### Streets and Roads

Report all expenditures related to streets and roads programs.

##### Pedestrian and Bike

Report all expenditures related to pedestrian and bike programs.

##### Rail Projects

Report all expenditures related to rail projects.

##### Public Transit

Report all expenditures related to public transit programs.

##### Paratransit

Report all expenditures related to paratransit programs.

##### Air Pollution

Report all expenditures related to air pollution projects.

##### Contributions to Others

Report all contributions to other entities.

##### Debt Service

Report all expenditures related to debt service.

##### Capital Projects

Report all expenditures related to capital projects.

##### Other Expenditures

Report all other expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Expenditures

The electronic report will calculate **Total Expenditures**. If preparing a paper report, enter the sum of all **Expenditures** reporting categories for **Special Taxing Authority**, **Allocations to Other Local Agencies**, and **Totals by Purpose**.

## Special Districts Financial Transactions Report Instructions

### Statement of Revenues, Expenditures, and Changes in Fund Balances Form:

The purpose of the **Statement of Revenues, Expenditures, and Changes in Fund Balances** (governmental fund) form is to collect information regarding revenues, expenditures, other financing sources (uses), special and extraordinary items, and fund balances (deficits) related to governmental fund activities.

**Governmental funds** are the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

The characteristics of the various governmental fund types are as follows:

#### **General Fund**

The primary operating fund of the local agency, the general fund should be used to account for and report all financial resources not accounted for and reported in another fund.

#### **Special Revenue Funds**

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

#### **Debt Service Funds**

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years should also be reported in debt service funds.

#### **Capital Projects Funds**

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

#### **Permanent Funds**

Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the local agency's programs—that is, for the benefit of the local agency or its citizenry. Permanent funds do not include private-purpose trust funds, which should be used to report situations in which the local agency is required to use the principal or earnings for the benefit of individuals, private organizations, or other governments.

#### **Specific Instructions:**

Report the accounting information for the five governmental fund types as instructed for governmental fund activities. Complete a separate form for each governmental fund activity.

**Note:** If the "Governmental Fund" column was completed on the **Transportation** form, do not include those amounts in this form.

#### **Total Governmental Funds**

The electronic report will calculate **Total Governmental Funds** for each account in the governmental fund form. If preparing a paper report, enter the sum of all fund types for each account in the governmental fund form.

## Special Districts Financial Transactions Report Instructions

### Statement of Revenues, Expenditures, and Changes in Fund Balances Form (continued):

#### Activity

Identify the governmental fund activity for which the form is being completed.

#### Revenues:

##### Taxes and Assessments:

##### Current Secured and Unsecured (1%)

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll. Homeowners' Property Tax Relief should be reported under **Intergovernmental – State** as **Homeowners Property Tax Relief**.

##### Voter-Approved Taxes

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

**Note:** Report Homeowners' Property Tax Relief amount in the **Intergovernmental – State** section of this form. Do not include that amount in this line.

##### Pass-through and Residual Property Taxes (ABX1 26)

Report tax increment monies received from the Redevelopment Property Tax Trust Fund (RPTTF) in accordance with Health and Safety Code section 34183(a)(1). Include tax increment monies received from the RPTTF after payments of pass-through, Recognized Obligation Payment Schedule, and administrative cost by the Successor Agency, and other revenues from Redevelopment Agency Asset Liquidation in accordance with Health and Safety Code section 34183(a)(4).

##### Tax Increment

Report the portion of taxes levied produced by increment assessed valuation.

##### Parcel Tax

Report taxes charged on a parcel of property based on either a flat per parcel rate or a variable rate that depends on the size, use, and/or number of units on the parcel. A parcel tax includes, but is not limited to, all types of Mello-Roos taxes, Marks-Roos taxes, and special taxes for governmental purposes such as libraries, hospitals, schools, public safety services, parks, or museums.

##### Property Assessments

Report the assessments made against properties in the district on an other-than ad valorem basis. Assessment can be per parcel, per acre, or other per unit basis.

##### Prior-Year Taxes and Assessments

Report prior-year taxes, assessments, and penalties including the supplemental roll.

##### Penalties and Costs of Delinquent Taxes and Assessments

Report revenues received as a result of penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

##### Other Taxes and Assessments

Report other taxes and assessments for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

## Special Districts Financial Transactions Report Instructions

### Statement of Revenues, Expenditures, and Changes in Fund Balances Form (continued):

#### **Total Taxes and Assessments**

The electronic report will calculate **Total Taxes and Assessments** for each fund type. If preparing a paper report, enter the sum of all **Taxes and Assessments** reporting categories for each fund type.

#### **Licenses, Permits, and Franchises**

Report revenues from licenses, permits, and franchises.

#### **Fines, Forfeitures, and Penalties**

Report revenues from court fines, forfeitures, and penalties on performance bonds, deposits, etc.

#### **Revenue from Use of Money and Property:**

##### **Investment Earnings**

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments. Include adjustments for purchases and sales of investments. If total earnings are a loss, enter the amount as a negative value and provide a footnote.

##### **Rents, Leases, Concessions, and Royalties**

Report revenues from the use of land, buildings, or equipment, and the use of property rights belonging to the district.

##### **Other Revenue from Use of Money and Property**

Report other revenue from use of money and property for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### **Total Revenue from Use of Money and Property**

The electronic report will calculate **Total Revenue from Use of Money and Property** for each fund type. If preparing a paper report, enter the sum of all **Revenue from Use of Money and Property** reporting categories for each fund type.

#### **Intergovernmental – Federal:**

##### **Aid for Construction**

Report revenues received from the federal government for the construction of capital projects.

##### **Other Intergovernmental – Federal**

Report all other revenues received, including operating support grants, from the federal government other than for construction of capital projects. Provide a footnote describing what is included on this line.

##### **Total Intergovernmental – Federal**

The electronic report will calculate **Total Intergovernmental – Federal** for each fund type. If preparing a paper report, enter the sum of all **Intergovernmental – Federal** reporting categories for each fund type.

#### **Intergovernmental – State:**

##### **Aid for Construction**

Report revenues received from the State for the construction of capital projects.

## Special Districts Financial Transactions Report Instructions

### Statement of Revenues, Expenditures, and Changes in Fund Balances Form (continued):

#### State Water Project

Report State Water Project grants.

#### Homeowners Property Tax Relief

Report revenues received from the State to compensate the district for revenue lost through the Homeowners' Property Tax Exemption program.

#### Timber Yield

Report proceeds received from the State as a result of the tax levied on harvested timber.

#### Other Intergovernmental – State

Report all other revenues received, including operating support grants, from the State for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Intergovernmental – State

The electronic report will calculate **Total Intergovernmental – State** for each fund type. If preparing a paper report, enter the sum of all **Intergovernmental – State** reporting categories for each fund type.

#### Intergovernmental – Other

Report revenues from governmental agencies other than the federal or state governments.

#### Charges for Current Services

Report all other fees, reimbursements, and charges. Include contracts for services with other governmental entities such as personnel, agricultural, legal, planning and engineering, law enforcement, road and street, library services, and service-type fees.

#### Contributions from Property Owners

Report contributions of structures and improvements from the special assessment district, 1911 Act, 1913 Act, and 1915 Act Bonds. Include cash contributions of bond proceeds.

#### Self-Insurance Only:

##### Member Contributions

Report revenues contributed from members of the self-insurance group.

##### Claim Adjustments

Report revenues from claim adjustments.

#### Total Self-Insurance Only

The electronic report will calculate **Total Self-Insurance Only** for each fund type. If preparing a paper report, enter the sum of all **Self-Insurance Only** reporting categories for each fund type.

#### Other Revenues

Report all other revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

## Special Districts Financial Transactions Report Instructions

### Statement of Revenues, Expenditures, and Changes in Fund Balances Form (continued):

#### Total Revenues

The electronic report will calculate **Total Revenues** for each fund type. If preparing a paper report, enter the sum of **Total Taxes and Assessments, Licenses, Permits, and Franchises, Fines, Forfeitures, and Penalties, Total Revenue from Use of Money and Property, Total Intergovernmental – Federal, Total Intergovernmental – State, Intergovernmental – Other, Charges for Current Services, Contributions from Property Owners, Total Self-Insurance Only, and Other Revenues** for each fund type.

#### Expenditures:

##### Salaries and Wages

Report salary expenditures for elected officials, permanent and temporary employees, overtime, premium pay, vacation, and sick leave pay.

##### Employee Benefits

Report the district's share of the expenses of employee retirement programs and employee group insurance programs. Include worker's compensation premiums paid by the district.

##### Services and Supplies

Report services and supplies expenditures, including contractual services.

##### Self-Insurance Only – Claims Paid

Report the amount of claims paid.

##### Contributions to Outside Agencies

Report contributions to other governmental agencies and nonprofit organizations engaged in activities identical or supplementary to those of the district. (True contributions, with nothing received in return.) Do not include contractual services.

#### Debt Service:

##### Principal Payments on Long-Term Debt

Report redemption of matured principal payments on long-term debt for each fund type. The amount calculated for **Total Governmental Funds Principal Payments on Long-Term Debt** should agree with the total of all of the **Principal Paid in Current Fiscal Year** for the **Governmental** fund type reported on the debt forms:

1. **Long-Term Debt Form** for these debt types:
  - a. **General Obligation Bonds**
  - b. **Revenue Bonds**
  - c. **Certificates of Participation**
  - d. **Pension Obligation Bonds**
  - e. **Other Agency Debt**
2. **Other Long-Term Debt Form** for all debt types, except for lease obligations.
3. **Construction Financing Form** for all debt types.

**Note:** The electronic report will automatically carry forward **Total Governmental Funds Principal Payments on Long-Term Debt** to **Governmental Funds Debt Service** on the **Debt Service Reconciliation Form**.

## Statement of Revenues, Expenditures, and Changes in Fund Balances Form (continued):

### Interest Payments on Long-Term Debt

Report interest payments on long-term debt for each fund type. The amount calculated for **Total Governmental Funds Interest Payments on Long-Term Debt** should agree with the total of all of the **Interest Paid in Current Fiscal Year** for the **Governmental** fund type reported on the debt forms:

1. **Long-Term Debt Form** for these debt types:
  - a. **General Obligation Bonds**
  - b. **Revenue Bonds**
  - c. **Certificates of Participation**
  - d. **Pension Obligation Bonds**
  - e. **Other Agency Debt**
2. **Other Long-Term Debt Form** for all debt types.
3. **Construction Financing Form** for all debt types.
4. **Lease Obligations Form** for all debt types.

**Note:** The electronic report will automatically carry forward **Total Governmental Funds Interest Payments on Long-Term Debt** to **Governmental Funds Debt Service** on the **Debt Service Reconciliation Form**.

### Lease Principal

Report principal payments for lease obligations that are reported on the **Other Long-Term Debt Form** and the **Lease Obligations Form**.

**Note:** The electronic report will automatically carry forward **Total Governmental Funds Lease Principal** to **Governmental Funds Debt Service** on the **Debt Service Reconciliation Form**.

### Principal and Interest on Short-Term Notes and Warrants

Report principal and interest payments on notes and warrants that have an original duration of less than one year.

### Other Debt Service

Report all other debt service for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

### Total Debt Service

The electronic report will calculate **Total Debt Service** for each fund type. If preparing a paper report, enter the sum of all **Debt Service** reporting categories for each fund type.

### Capital Outlay

Report expenditures incurred to acquire, improve, or construct capital facilities financed by a governmental fund, typically a capital projects fund, or other capital assets.

**Note:** If **Capital Outlay** is reported, complete **Capital Assets** section of the **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources Form**.

### Other Expenditures

Report all other expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.



## Special Districts Financial Transactions Report Instructions

### Statement of Revenues, Expenditures, and Changes in Fund Balances Form (continued):

#### Total Expenditures

The electronic report will calculate **Total Expenditures** for each fund type. If preparing a paper report, enter the sum of **Salaries and Wages, Employee Benefits, Services and Supplies, Self-Insurance Only – Claims Paid, Contributions to Outside Agencies, Total Debt Service, Capital Outlay, and Other Expenditures** for each fund type.

#### Excess (Deficiency) of Revenues Over (Under) Expenditures

The electronic report will calculate **Excess (Deficiency) of Revenues Over (Under) Expenditures** for each fund type. If preparing a paper report, subtract **Total Expenditures** from **Total Revenues** and enter the result for each fund type.

#### Other Financing Sources (Uses):

Other financing sources are “nonrevenue” increases in fund balance and other financing uses are “nonexpenditure” decreases in fund balance for governmental funds.

#### Long-Term Debt Proceeds

Report proceeds from the issuance of debt that has an original maturity of more than one year. The amount calculated for **Total Governmental Funds Long-Term Debt Proceeds** should agree with the total of all of the **Principal Issued in Current Fiscal Year** for the **Governmental** fund type reported on the **Long-Term Debt Form** for the **General Obligation Bonds, Revenue Bonds, Certificates of Participation, Pension Obligation Bonds, and Other Agency Debt** debt types.

**Note:** Proceeds from issuing refunding bonds should not be included in the **Long-Term Debt Proceeds**. Report proceeds from issuing refunding bonds in **Refunding Bonds Proceeds**.

#### Other Long-Term Debt Proceeds

Report proceeds from the issuance of debt that has an original maturity of more than one year. The amount calculated for **Total Governmental Funds Other Long-Term Debt Proceeds** should agree with the total of all of the **Principal Received in Current Fiscal Year** for the **Governmental** fund type reported on the **Other Long-Term Debt Form** and the **Construction Financing Form** for all debt types.

#### Lease Obligations Proceeds

This account is not available for the FY 2019-20 report.

#### Proceeds from Refinancing on Loans, Notes, and Other

Report proceeds from refinancing loans, notes, and other debts.

#### Payments to Refinanced Loans, Notes, and Other

Report payments to refinance loans, notes, and other debts. Enter the amount as a negative value.

#### Refunding Bonds Proceeds

Report proceeds from issuing refunding bonds.

#### Premium on Bonds Issued

Report proceeds from original issue premiums.

#### Discount on Bonds Issued

Report an original issue discount when the district accepts less than the face value of bonds issued. Enter the amount as a negative value.

## Special Districts Financial Transactions Report Instructions

### Statement of Revenues, Expenditures, and Changes in Fund Balances Form (continued):

#### Payments to Refunded Bond Escrow Agent

Report proceeds from refunding bonds placed into escrow resulting in defeasance of debt. Enter the amount as a negative value.

#### Demand Bonds

**Demand bonds** are bonds issued by the local entity that might be redeemed much earlier than planned. Under this condition, these bonds must be reported as fund liabilities in governmental funds unless they meet specific criteria that eliminate any possibility that the government will need to provide resources to repay them within one year of the end of the reporting period.

Report the following:

1. Debt service on demand bonds classified as fund liabilities. Enter the amount as a positive value ("other financing source"). **Note:** Report an equal corresponding expenditure for debt service in **Other Debt Service**.
2. The reclassification of demand bonds as a fund liability if the bonds no longer meet the criteria that eliminate any possibility that the local entity will need to provide resources to repay them within one year of the end of the reporting period. Enter the amount as a negative value ("other financing use").

**Note:** These are two separate situations: In situation 1, the demand bonds are already classified as fund liabilities. In situation 2, the demand bonds were exempt from being reported as fund liabilities because they met certain criteria. However, during the reporting period these bonds failed to meet the criteria and must be reclassified as fund liabilities.

#### Proceeds from Sale of Capital Assets

Report proceeds from the sale of capital assets unless they are clearly insignificant or need to be reported as a special item.

#### Capital Leases

Report the inception of a capital lease equal to the net present value of the minimum lease payments. Report an equal corresponding expenditure for a capital outlay.

#### Insurance Recoveries

Report proceeds from insurance recoveries unless they are clearly insignificant or need to be reported as an extraordinary item.

#### Transfers In

Report funds transferred from the district's governmental or proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring in from.

#### Transfers Out

Report funds transferred to the district's governmental or proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring out to.

Enter the amount as a negative value.

#### Other Financing Sources (Uses) - Other

Report other financing sources or uses for which a specific reporting category has not otherwise been provided. Enter other financing uses as a negative value. Provide a footnote describing what is included on this line.

## Special Districts Financial Transactions Report Instructions

### Statement of Revenues, Expenditures, and Changes in Fund Balances Form (continued):

#### Total Other Financing Sources (Uses)

The electronic report will calculate **Total Other Financing Sources (Uses)** for each fund type. If preparing a paper report, enter the sum of all **Other Financing Sources (Uses)** reporting categories for each fund type.

#### Special and Extraordinary Items:

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

#### Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

#### Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

#### Total Special and Extraordinary Items

The electronic report will calculate **Total Special and Extraordinary Items** for each fund type. If preparing a paper report, enter the sum of all **Special and Extraordinary Items** reporting categories for each fund type.

#### Net Change in Fund Balances

The electronic report will calculate **Net Change in Fund Balances** for each fund type. If preparing a paper report, enter the sum of **Excess (Deficiency) of Revenues Over (Under) Expenditures**, **Total Other Financing Sources (Uses)**, and **Total Special and Extraordinary Items** for each fund type.

#### Fund Balances (Deficits), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Fund Balances (Deficits), End of Fiscal Year** for each fund type from the district's prior-year report. If preparing a paper report, enter the amount reported as **Fund Balances (Deficits), End of Fiscal Year** for each fund type from the district's prior-year report.

#### Adjustment

Report prior-period audit/accounting adjustments.

#### Reason for Adjustment

Briefly explain the adjustment(s) to fund balance(s).

#### Fund Balances (Deficits), End of Fiscal Year

The electronic report will calculate **Fund Balances (Deficits), End of Fiscal Year** for each fund type. If preparing a paper report, enter the sum of **Net Change in Fund Balances**; **Fund Balances (Deficits), Beginning of Fiscal Year**; and **Adjustment** for each fund type.

## Special Districts Financial Transactions Report Instructions

### Statement of Changes in Fiduciary Net Position – Fiduciary Funds Form:

The purpose of this form is to collect uniform financial information related to fiduciary funds. Report the accounting information for the three fiduciary fund types as instructed for fiduciary activities. Refer to the **Statement of Fiduciary Net Position** form instructions for the definition of the fiduciary funds.

**Note:** Custodial funds are not available for the FY 2019-20 report. For entities that have already implemented Governmental Accounting Standards Board Statement (GASB) No. 84, report only the total net position of custodial funds on the **Comment** form.

#### Additions:

##### Contributions:

###### Employer

Report the amount of employer contributions.

###### Plan Members

Report the amount of member contributions. Include subsidies of member contributions by the employer.

###### Private Contributions

Report the amount of private contributions other than employer or plan members.

###### Contributions to Pooled Investments

Report the amount of contributions to investment pools.

###### Other Contributions

Report contributions for which a reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

###### Total Contributions

The electronic report will calculate **Total Contributions**. If preparing a paper report, enter the sum of all **Contributions** reporting categories.

#### Investment Income (Loss):

##### Net Appreciation (Depreciation) in Fair Value of Investments

Report realized gains and losses of investments bought and sold during the reporting period and unrealized gains and losses resulting from the appreciation or depreciation in the fair value of investments held during the year. The amount reported should not be net of investment management and custodial fees.

##### Interest

Report monies earned on cash deposits, bonds, and other investments. Include amortization of premiums and discounts on debt securities and interest income on leases.

##### Dividends

Report earnings and distributions from stocks.

##### Other Investment Income

Report all other investment income for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

## Special Districts Financial Transactions Report Instructions

### Statement of Changes in Fiduciary Net Position – Fiduciary Funds Form (Continued):

#### **(Investment Expense)**

Report all investment-related expenses as a negative value. Include investment management, investment consultant, and custodial fees.

#### **Securities Lending Income (Loss):**

##### **Securities Lending Income**

Report income earned from securities lending transactions and reinvesting cash collateral.

##### **(Securities Lending Expense)**

Report the costs of securities lending transactions as a negative value. Include rebates paid to borrowers and fees paid to lending agents.

##### **Net Securities Lending Income (Loss)**

The electronic report will calculate **Net Securities Lending Income (Loss)**. If preparing a paper report, enter the sum of **Securities Lending Income** and **(Securities Lending Expense)**.

##### **Net Investment Income (Loss)**

The electronic report will calculate **Net Investment Income (Loss)**. If preparing a paper report, enter the sum of **Net Appreciation (Depreciation) in Fair Value of Investments**, **Interest**, **Dividends**, **Other Investment Income**, **(Investment Expense)**, and **Net Securities Lending Income (Loss)**.

##### **Receipts from Depositors**

Report the amount of money received from depositors.

##### **Other Additions**

Report other additions for which a reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

##### **Total Additions**

The electronic report will calculate **Total Additions**. If preparing a paper report, enter the sum of **Total Contributions**, **Net Investment Income (Loss)**, **Receipts from Depositors**, and **Other Additions**.

##### **Deductions:**

##### **Benefit Payments**

Report pension, annuity, cost-of-living, and lump sum payments due to service retirement. Also include survivor continuance benefits, cost-of-living allowances to members retired due to total and permanent disability, payments due to partial and temporary disability, payments made to members from employer contributions prior to normal or early retirement age, death benefits, life insurance premium payments, and other ancillary benefit payments.

##### **Refunds of Contributions**

Report refunds of contributions, including interest, to a member upon separation from service, to the member's beneficiary upon his/her death, or to the employer. Include member withdrawals.

##### **Administrative Expenses**

Report administrative and management costs pertaining to the fiduciary funds. Include actuarial services and audit service costs.

##### **Payments to and for Depositors**

Report payments made to and for depositors.

## Special Districts Financial Transactions Report Instructions

### Statement of Changes in Fiduciary Net Position – Fiduciary Funds Form (Continued):

#### Distributions from Pooled Investments

Report distributions to participants of investment income earned from the investment pool transactions.

#### Other Deductions

Report all other deductions for which a reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

#### Total Deductions

The electronic report will calculate **Total Deductions**. If preparing a paper report, enter the sum of all **Deductions** reporting categories.

#### Change in Net Position

The electronic report will calculate **Change in Net Position**. If preparing a paper report, subtract **Total Deductions** from **Total Additions** and enter the result.

#### Net Position (Deficit), Beginning of Fiscal Year

The electronic report will carry forward the amount reported as **Net Position (Deficit), End of Fiscal Year** from the prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** from the prior-year report.

#### Adjustment

Report adjustments to **Net Position (Deficit)** that should not be included as additions or deductions in the **Statement of Changes in Fiduciary Net Position**. Examples would be adjustments due to an accounting principle change or prior-period adjustments.

#### Reason for Adjustment

Briefly explain the adjustment(s) to **Net Position (Deficit)**.

#### Net Position (Deficit), End of Fiscal Year

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Net Position**; **Net Position (Deficit), Beginning of Fiscal Year**; and **Adjustment**.

**Note:** **Net Position (Deficit), End of Fiscal Year** must equal **Total Net Position Held in Trust** on the **Statement of Fiduciary Net Position Form** for each fund type.

## Special Districts Financial Transactions Report Instructions

### Long-Term Debt – Bonds and COPs Form:

The purpose of the **Long-Term Debt** form is to report all bonds and similar indebtedness of the local agency per Government Code Section 53892.2. The types of debt included in this form are General Obligation Bonds, Revenue Bonds, 1911 Act Bonds, 1913 Act Bonds, 1915 Act Bonds, Other Special Assessment Bonds, Certificates of Participation, Mello-Roos Bonds, Marks-Roos Bonds, Pension Obligation Bonds, Other Agency Debt, and Other Nonagency Debt.

Loans, notes, time warrants, and similar types of debt are reported on the **Other Long-Term Debt** form.

**Note:** Prior-year records with outstanding balances will roll forward into the current-year form. Existing debt that was not previously reported, including internal service fund debt, should be reported as follows:

1. Create a new form for the previously unreported debt.
2. Report the current-year outstanding principal balance as an **Adjustment to Principal in Current Fiscal Year**.
3. Describe the reason for the adjustment in **Reason for Adjustment to Principal in Current Fiscal Year**.

The characteristics of the various debt types are as follows:

#### General Obligation Bonds

The principal and interest are payable from property taxes or assessments levied by the local agency.

#### Revenue Bonds

Report indebtedness payable from funds other than the proceeds of ad valorem taxes or the proceeds of assessments levied without limitation as to rate or amount by the local agency upon property in the local agency.

#### Improvement District

The principal and interest are payable from property taxes or assessments levied by the local agency.

#### 1911 Act Bonds

- a. This obligation was authorized by Street and Highway Code Section 5000 et seq.
- b. The local agency has no obligation to the bondholder except to forward any money paid by the benefited property owners.

#### 1913 Act Bonds

- a. This obligation was authorized by Street and Highway Code Section 10000 et seq.

#### 1915 Act Bonds

- a. This obligation was authorized by Street and Highway Code Section 8500 et seq.
- b. The local agency maintains a contingent liability. In the case of delinquent payments, the local agency can either advance the amount of the delinquency or levy a limited tax rate on the affected area. In the event of an advance, the funds are eventually returned to the local agency.

#### Other Special Assessment Bonds

Report other special assessment bonds not otherwise reported.



## Special Districts Financial Transactions Report Instructions

### Long-Term Debt – Bonds and COPs Form (continued):

#### **Certificates of Participation**

Report lease financing agreements that are in the form of tax-exempt securities similar to bonds.

#### **Mello-Roos Bonds**

Report obligations authorized under the Mello-Roos Community Facilities Act of 1982.

#### **Marks-Roos Bonds**

Report obligations authorized under the Marks-Roos Local Bond Pooling Act of 1985.

#### **Pension Obligation Bonds**

Report bonds issued to finance one or more elements of pension obligations.

#### **Other Agency Debt**

Report other agency bonds or similar debt for which a specific debt type has not otherwise been provided. **Other Agency Debt** is reported on the local agency's financial statements. For agency bonds or similar debt in default, include in **Other Agency Debt** the principal and interest paid by an insurer that the local agency is required to repay to the insurer.

#### **Other Nonagency Debt**

Report other nonagency bonds or similar debt for which a specific debt type has not otherwise been provided. **Other Nonagency Debt** is not reported on the local agency's financial statements.

**Note:** The information on this form for Improvement District (1911 Act, 1913 Act, and 1915 Act) bonds, Other Special Assessment bonds, Mello-Roos and Marks-Roos bonds, and Other Nonagency Debt are generally liabilities of property owners to bondholders and are not primary liabilities of the local agency. Unless the debt is backed fully by the faith and credit of the government, or is backed fully or partly by some other type of general government commitment, any transactions and balances related to these bonds should not be reported elsewhere in the Financial Transactions Report.

#### **Specific Instructions:**

Report each debt on a separate form. Report principal and interest payments on bonds and COPs on this form. Information reported for each debt must be consistently reported throughout the term of the debt. It is important to properly classify the **Purpose of Debt, Nature of Revenue Pledged, Debt Type, Year of Issue, and Principal Authorized** for each new debt. The information reported will be published as reported by the local agency until maturity.

Governmental funds should also report principal and interest payments in the **Debt Service** section of the **Statement of Revenues, Expenditures, and Changes in Fund Balances**. Internal service funds and enterprise funds should also report interest payments on the respective internal service fund or enterprise fund form.

#### **Districtwide or Improvement District/Zone**

Select Districtwide or Improvement District/Zone.

#### **Improvement District/Zone**

Report the Improvement District/Zone if applicable.

#### **Purpose of Debt**

Briefly describe the purpose for which the debt was issued.

## Special Districts Financial Transactions Report Instructions

### Long-Term Debt – Bonds and COPs Form (continued):

#### Nature of Revenue Pledged

Briefly describe the nature of revenues pledged for the debt. For the general obligation bonds, improvement district bonds, and revenues bonds, state the revenue source pledged as additional security, other than the revenue committed for debt payment. For limited obligation bonds, which are paid solely from pledged revenue, state the nature and source of taxes from which principal and interest are paid. For special assessment bonds, state the nature of any source other than special assessments.

#### Percent of Pledge

Report the percentage of revenue pledged rounded to the nearest hundredth (e.g., 99.99). This percentage represents the extent of pledged revenues. For the general obligation bonds, improvement district bonds, and revenues bonds, this percentage represents the extent of revenue source pledged as additional security, other than the revenue committed for debt payment. For special assessment bonds, this percentage represents the extent of source other than special assessments.

#### Debt Type

Select the type of debt that was issued (General Obligation Bonds, Revenue Bonds, 1911 Act Bonds, 1913 Act Bonds, 1915 Act Bonds, Other Special Assessment Bonds, Certificates of Participation, Mello-Roos Bonds, Marks-Roos Bonds, Pension Obligation Bonds, Other Agency Debt, and Other Nonagency Debt).

#### Fund Type

Select the fund type used to account for the debt (Governmental, Internal Service, or Enterprise). If the “Governmental” fund type is selected, the electronic report will automatically carry forward the debt service payments and the **Principal Payable, End of Fiscal Year** to the **Debt Service Reconciliation Form** and the **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources Form**, respectively.

If the “Internal Service” or “Enterprise” fund type is selected, the electronic report will automatically carry forward the interest payment and the **Principal Payable** (current portion and noncurrent portion) to the **Debt Service Reconciliation Form** and the **Statement of Net Position Form**, respectively.

#### Activity

Select the activity for which the debt was issued.

#### Year of Issue

Report the first year the debt was issued.

#### Beginning Maturity Year

Report the year the first principal payment is due.

#### Ending Maturity Year

Report the year the last principal payment is due.

#### Principal Authorized

Report the total principal amount authorized whether or not the amount was fully issued.

#### Principal Issued to Date

Report the face value of debt issued to date. Also, report the face value of debt issued in the current fiscal year in **Principal Issued in Current Fiscal Year**. Report any discount or premium at the time bonds are issued in **Bond Discount/Premium at Issuance in Current Fiscal Year**.

## Special Districts Financial Transactions Report Instructions

### Long-Term Debt – Bonds and COPs Form (continued):

#### Principal Unspent

Report the principal amount issued that has not been spent and is reserved in designated account(s), as of the end of the current fiscal year.

#### Principal Payable, Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Principal Payable, End of Fiscal Year** from the local agency's prior-year report. If preparing a paper report, enter the amount reported as **Principal Payable, End of Fiscal Year** from the local agency's prior-year report.

#### Adjustment to Principal in Current Fiscal Year

Report any adjustment made during the current fiscal year. Include accreted interest, if applicable, and the current-year unamortized bond discount or premium of existing debt that was not previously reported.

**Note:** If the "Governmental" fund type is selected, **Principal Payable, End of Fiscal Year** should agree with the financial statement payable for the debt issue after adjustment.

If the "Internal Service" or "Enterprise" fund type is selected, **Principal Payable, Current Portion** should agree with the financial statement amount due within one year for the debt issue after adjustment. **Principal Payable, Noncurrent Portion** should agree with the financial statement payable for the debt issue after adjustment.

#### Reason for Adjustment to Principal in Current Fiscal Year

Briefly explain the adjustment to principal.

#### Principal Issued in Current Fiscal Year

Report the face value of debt issued during the current fiscal year. Also, include the face value of debt issued in **Principal Issued to Date**. For debt issued with a discount or a premium, report the discount as a negative value and the premium as a positive value in **Bond Discount/Premium at Issuance in Current Fiscal Year**.

#### Bond Discount/Premium at Issuance in Current Fiscal Year

Report a discount or a premium from face value at the time of bonds issuance. Enter a negative value for the discount and a positive value for the premium.

#### Principal Paid in Current Fiscal Year

Report the amount of principal paid in the current fiscal year. For debt of governmental funds only, do not include the current portion of principal amounts that are payable in the following fiscal year.

**Note:** If the "Governmental" fund type is selected, the electronic report will automatically carry forward **Principal Paid in Current Fiscal Year** to the **Debt Service Reconciliation Form** for these debt types: **General Obligation Bonds, Revenue Bonds, Certificates of Participation, Pension Obligation Bonds, and Other Agency Debt**.

#### Bond Discount/Premium Amortized in Current Fiscal Year

Report a discount or a premium amortized during the current fiscal year. Enter a negative value for the amortized discount and a positive value for the amortized premium.

#### Principal Defeased in Current Fiscal Year

Report the amount of principal defeased, including refunded debt, during the current fiscal year.

## Long-Term Debt – Bonds and COPs Form (continued):

### Principal Payable, End of Fiscal Year

The electronic report will calculate **Principal Payable, End of Fiscal Year**. If preparing a paper report, enter the sum of **Principal Payable, Beginning of Fiscal Year**; **Adjustment to Principal in Current Fiscal Year**; **Principal Issued in Current Fiscal Year**; and **Bond Discount/Premium at Issuance in Current Fiscal Year**; minus the sum of **Principal Paid in Current Fiscal Year**; **Bond Discount/Premium Amortized in Current Fiscal Year**; and **Principal Defeased in Current Fiscal Year**.

**Note:** If the “Governmental” fund type is selected, the electronic report will automatically carry forward **Principal Payable, End of Fiscal Year** to the **Noncurrent Liabilities** section on the **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources Form** based on the selected **Debt Type**.

### Principal Payable, Current Portion

Report the amount of principal payable that is due within one year of the end of the current fiscal year.

**Note:** If the “Internal Service” or “Enterprise” fund type is selected, the electronic report will automatically carry forward **Principal Payable, Current Portion** to **Long-Term Debt, Due Within One Year** on the **Statement of Net Position Form**.

### Principal Payable, Noncurrent Portion

The electronic report will calculate **Principal Payable, Noncurrent Portion**. If preparing a paper report, subtract **Principal Payable, Current Portion** from **Principal Payable, End of Fiscal Year** and enter the result.

**Note:** If the “Internal Service” or “Enterprise” fund type is selected, the electronic report will automatically carry forward **Principal Payable, Noncurrent Portion** to the **Noncurrent Liabilities** section on the **Statement of Net Position Form** based on the selected **Debt Type**.

### Interest Paid in Current Fiscal Year

Report the amount of interest paid in the current fiscal year. For debt of governmental funds only, do not include the current portion of interest amounts that are payable in the following fiscal year.

**Note:** The electronic report will automatically carry forward **Interest Paid in Current Fiscal Year** to the **Debt Service Reconciliation Form** for these debt types: **General Obligation Bonds**, **Revenue Bonds**, **Certificates of Participation**, **Pension Obligation Bonds**, and **Other Agency Debt** for all fund types.

### Principal Delinquent, End of Fiscal Year

Report the total principal amount that has matured but is in default.

### Interest Delinquent, End of Fiscal Year

Report the total interest amount that is due but is in default.

**Note:** “Default” means failure to pay the principal of or the interest on a debt obligation, or failure to make other payment to the holder or owner of a debt obligation, in the full amount and at the time provided for in the contractual agreement with respect thereto, unless the time for such payment has been extended by the owner or holder of the debt obligation without penalty or premium and without effect of subjecting the local agency to the initiation of remedies pertaining to such debt obligation or other debt obligations.

### Amount Held in Reserve

Report the amount held in a reserve account in accordance with the debt agreement.

## Special Districts Financial Transactions Report Instructions

### Other Long-Term Debt – Loans, Notes, and Other Form:

The purpose of the **Other Long-Term Debt** form is to report the local agency's general long-term indebtedness other than bonds and certificates of participation (COPs) per Government Code Section 53892.2. The types of other long-term indebtedness in this form include Loans, Notes, and Other (e.g., lease-purchase agreements less than ten years in maturity, installment-purchase contracts, time warrants, judgments, claims). Bonds, COPs, and similar debt are reported on the **Long-Term Debt** form.

**Note:** Prior-year records with outstanding balances will roll forward into the current-year form. Existing debt that was not previously reported, including internal service fund debt, should be reported as follows:

1. Create a new form for the previously unreported debt.
2. Report the current-year outstanding principal balance as an **Adjustment to Principal in Current Fiscal Year**.
3. Describe the reason for the adjustment in **Reason for Adjustment to Principal in Current Fiscal Year**.

#### Specific Instructions:

Report each debt on a separate form. Report principal and interest payments on loans, notes, and other on this form. Information reported for each debt must be consistently reported throughout the term of the debt. It is important to properly classify the **Purpose of Debt, Nature of Revenue Pledged, Debt Type, Year of Issue, and Principal Authorized** for each new debt. The information reported will be published as reported by the local agency until maturity.

Governmental funds should also report principal and interest payments in the **Debt Service** section of the **Statement of Revenues, Expenditures, and Changes in Fund Balances**. Internal service funds and enterprise funds should also report interest payments on the respective internal service fund or enterprise fund form.

**Note:** Other long-term indebtedness is expected to be financed over a period longer than one (1) year. Do not include any debts in this form if the obligation is for less than one (1) year. Do not include tax anticipation notes in this form because the obligation is for less than one (1) year.

Report capital leases that are less than ten years in maturity on this form and select "Other" for the type of debt. Report capital leases with a maturity of ten years or more on the **Lease Obligations Form**.

For each specified Debt Type, list the debt chronologically starting with the earliest issue.

#### **Purpose of Debt**

Briefly describe the purpose for which the debt was issued.

#### **Nature of Revenue Pledged**

Briefly describe the nature and extent of revenues pledged as additional security for the debt.

#### **Debt Type**

Select the type of debt that was issued (Loans, Notes, or Other). Report capital leases that are less than ten years in maturity in the "Other" **Debt Type**.

## Special Districts Financial Transactions Report Instructions

### Other Long-Term Debt – Loans, Notes, and Other Form (continued):

#### Fund Type

Select the fund type used to account for the debt (Governmental, Internal Service, or Enterprise). If the “Governmental” fund type is selected, the electronic report will automatically carry forward the debt service payments and the **Principal Outstanding, End of Fiscal Year** to the **Debt Service Reconciliation Form** and the **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources Form**, respectively.

If the “Internal Service” or “Enterprise” fund type is selected, the electronic report will automatically carry forward the interest payment and the **Principal Outstanding** (current portion and noncurrent portion) to the **Debt Service Reconciliation Form** and the **Statement of Net Position Form**, respectively.

#### Activity

Select the activity for which the debt was issued.

#### Year of Issue

Report the first year the debt was incurred.

#### Beginning Maturity Year

Report the year the first principal payment is due.

#### Ending Maturity Year

Report the year the last principal payment is due.

#### Principal Authorized

Report the total principal amount authorized, whether or not the amount was fully received. If reporting capital leases that are less than ten years in maturity, input the total lease principal amount.

#### Principal Received to Date

Report the total principal amount received to date. If reporting capital leases that are less than ten years in maturity, input 0 (zero).

#### Principal Unspent

Report the principal amount not spent as of the end of the current fiscal year. If reporting capital leases that are less than ten years in maturity, input 0 (zero).

#### Principal Outstanding, Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Principal Outstanding, End of Fiscal Year** from the local agency's prior-year report. If preparing a paper report, enter the amount reported as **Principal Outstanding, End of Fiscal Year** from the local agency's prior-year report.

#### Adjustment to Principal in Current Fiscal Year

Report any adjustment made during the current fiscal year.

If the “Governmental” fund type is selected, **Principal Outstanding, End of Fiscal Year** should agree with the financial statement payable for the debt after adjustment.

If the “Internal Service” or “Enterprise” fund type is selected, **Principal Outstanding, Current Portion** should agree with the financial statement amount due within one year for the debt after adjustment. **Principal Outstanding, Noncurrent Portion** should agree with the financial statement payable for the debt after adjustment.



## Special Districts Financial Transactions Report Instructions

### Other Long-Term Debt – Loans, Notes, and Other Form (continued):

#### Reason for Adjustment to Principal in Current Fiscal Year

Briefly explain the adjustment to principal.

#### Principal Received in Current Fiscal Year

Report the amount of principal received on the debt during the current fiscal year.

#### Principal Paid in Current Fiscal Year

Report the amount of principal paid in the current fiscal year. For debt of governmental funds only, do not include the current portion of principal amounts that are payable in the following fiscal year.

**Note:** If the “Governmental” fund type is selected, the electronic report will automatically carry forward **Principal Paid in Current Fiscal Year** to the **Debt Service Reconciliation Form** for all debt types.

#### Principal Refinanced in Current Fiscal Year

Report the amount of principal refinanced during the current fiscal year.

#### Principal Outstanding, End of Fiscal Year

The electronic report will calculate **Principal Outstanding, End of Fiscal Year**. If preparing a paper report, enter the sum of **Principal Outstanding, Beginning of Fiscal Year**; **Adjustment to Principal in Current Fiscal Year**; and **Principal Received in Current Fiscal Year**; minus the sum of **Principal Paid in Current Fiscal Year** and **Principal Refinanced in Current Fiscal Year**.

**Note:** If the “Governmental” fund type is selected, the electronic report will automatically carry forward **Principal Outstanding, End of Fiscal Year** to the **Noncurrent Liabilities** section on the **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources Form** based on the selected **Debt Type**.

#### Principal Outstanding, Current Portion

Report the amount of outstanding principal that is due within one year of the end of the current fiscal year.

**Note:** If the “Internal Service” or “Enterprise” fund type is selected, the electronic report will automatically carry forward **Principal Outstanding, Current Portion** to **Long-Term Debt, Due Within One Year** on the **Statement of Net Position Form**.

#### Principal Outstanding, Noncurrent Portion

The electronic report will calculate **Principal Outstanding, Noncurrent Portion**. If preparing a paper report, subtract **Principal Outstanding, Current Portion** from **Principal Outstanding, End of Fiscal Year** and enter the result.

**Note:** If the “Internal Service” or “Enterprise” fund type is selected, the electronic report will automatically carry forward **Principal Outstanding, Noncurrent Portion** to the **Noncurrent Liabilities** section on the **Statement of Net Position Form** based on the selected **Debt Type**.

#### Interest Paid in Current Fiscal Year

Report the amount of interest paid in the current fiscal year. For debt of governmental funds only, do not include the current portion of interest amounts that are payable in the following fiscal year.

**Note:** The electronic report will automatically carry forward **Interest Paid in Current Fiscal Year** to the **Debt Service Reconciliation Form** for all debt types for all fund types.

#### Principal Delinquent, End of Fiscal Year

Report the total principal amount that has matured but is in default.



## Special Districts Financial Transactions Report Instructions

### Other Long-Term Debt – Loans, Notes, and Other Form (continued):

#### **Interest Delinquent, End of Fiscal Year**

Report the total interest amount that is due but is in default.

#### **Principal Due but Not Presented (Time Warrants Only)**

For time warrants, report the principal amount due but not presented for payment.

#### **Interest Due but Not Presented (Time Warrants Only)**

For time warrants, report the interest amount due but not presented for payment.

**Note:** Time warrants include interest-bearing promissory notes or other evidence of indebtedness.

## Special Districts Financial Transactions Report Instructions

### Construction Financing – Federal and State Form:

The purpose of the **Construction Financing** form is to report, per Government Code Section 53892.2(h), all construction debts financed by the United States or the State of California that are required to be repaid by the local agency.

**Note:** Prior-year records with outstanding balances will roll forward into the current-year form. Existing debt that was not previously reported, including internal service fund debt, should be reported as follows:

1. Create a new form for the previously unreported debt.
2. Report the current-year outstanding principal balance as an **Adjustment to Principal in Current Fiscal Year**.
3. Describe the reason for the adjustment in **Reason for Adjustment to Principal in Current Fiscal Year**.

#### Specific Instructions:

Report each construction financing debt on a separate form. Report principal and interest payments on the construction financing debt on this form. Information reported for each construction financing debt must be consistently reported throughout the term of the construction financing debt. It is important to properly classify the **Federal or State Financing; Purpose of Debt; Nature of Revenue Pledged; Debt Type; Maximum Repayment Obligation per Contract, Beginning of Fiscal Year; Initial Repayment Obligation; Year of Issue; and Principal Authorized** for each new construction financing debt. The information reported will be published as reported by the local agency until maturity.

Governmental funds should also report principal and interest payments in the **Debt Service** section of the **Statement of Revenues, Expenditures, and Changes in Fund Balances**. Internal service funds and enterprise funds should also report interest payments on the respective internal service fund or enterprise fund form.

#### Federal or State Financing

Select the source of the construction financing debt (Federal or State).

#### Purpose of Debt

Briefly describe the purpose for the construction financing debt.

#### Nature of Revenue Pledged

Briefly describe the nature and extent of revenues pledged as additional security for the construction financing debt.

#### Debt Type

Select the type of debt (Loans, Notes, or Other).

#### Fund Type

Select the fund type used to account for the construction financing debt (Governmental, Internal Service, or Enterprise). If the "Governmental" fund type is selected, the electronic report will automatically carry forward the debt service payments and the **Principal Outstanding, End of Fiscal Year** to the **Debt Service Reconciliation Form** and the **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources Form**, respectively.

## Special Districts Financial Transactions Report Instructions

### Construction Financing – Federal and State Form (continued):

If the “Internal Service” or “Enterprise” fund type is selected, the electronic report will automatically carry forward the interest payment and the **Principal Outstanding** (current portion and noncurrent portion) to the **Debt Service Reconciliation Form** and the **Statement of Net Position Form**, respectively.

#### Activity

Select the activity for which the construction financing debt was issued.

#### Contract Date

Report the date the contract was entered into in “MM/DD/YYYY” format. For example, if the contract were entered into on July 1, 2001, input “07/01/2001”.

#### Maximum Repayment Obligation per Contract, Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Maximum Repayment Obligation per Contract, End of Fiscal Year** from the local agency’s prior-year report. If preparing a paper report, enter the amount reported as **Maximum Repayment Obligation per Contract, End of Fiscal Year** from the local agency’s prior-year report. If reporting a new construction financing debt, report the initial construction financing debt obligation on the **Initial Repayment Obligation** line.

**Note: Maximum Repayment Obligation** refers to the maximum amount that may be borrowed as specified in each contract. **DO NOT** reduce Maximum Repayment Obligation by annual principal payments.

#### Initial Repayment Obligation

Report the amount the local agency is obligated to repay at the inception of the construction financing debt contract. **Note:** This line only applies to new contracts.

#### Adjustment to Repayment Obligation in Current Fiscal Year

Report any adjustment made to the contract during the current fiscal year.

#### Reason for Adjustment to Repayment Obligation in Current Fiscal Year

Briefly explain the adjustment to the repayment obligation.

#### Maximum Repayment Obligation per Contract, End of Fiscal Year

The electronic report will calculate **Maximum Repayment Obligation, End of Fiscal Year**. If preparing a paper report, enter the sum of the amounts reported as **Maximum Repayment Obligation per Contract, Beginning of Fiscal Year**; **Initial Repayment Obligation**; and **Adjustment to Repayment Obligation in Current Fiscal Year**.

#### Year of Issue

Report the first year the construction debt was financed.

#### Beginning Maturity Year

Report the year the first principal payment is due.

#### Ending Maturity Year

Report the year the last principal payment is due.

#### Principal Authorized

Report the total principal amount authorized whether or not the amount was fully received.

#### Principal Received to Date

Report the total principal amount received to date.

#### Principal Expended to Date

Report the total principal amount expended to date on behalf of the local agency.

## Construction Financing – Federal and State Form (continued):

### Principal Unspent

The electronic report will calculate **Principal Unspent**. If preparing a paper report, subtract **Principal Expended to Date** from **Principal Received to Date** and enter the result.

### Principal Outstanding, Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Principal Outstanding, End of Fiscal Year** from the local agency's prior-year report. If preparing a paper report, enter the amount reported as **Principal Outstanding, End of Fiscal Year** on the local agency's prior-year report.

### Adjustment to Principal in Current Fiscal Year

Report any adjustment made during the current fiscal year. If the "Governmental" fund type is selected, **Principal Outstanding, End of Fiscal Year** should agree with the financial statement payable for the debt after adjustment.

If the "Internal Service" or "Enterprise" fund type is selected, **Principal Outstanding, Current Portion** should agree with the financial statement amount due within one year for the debt after adjustment. **Principal Outstanding, Noncurrent Portion** should agree with the financial statement payable for the debt after adjustment.

### Reason for Adjustment to Principal in Current Fiscal Year

Briefly explain the adjustment to principal.

### Principal Received in Current Fiscal Year

Report the amount of principal received on the construction financing debt during the current fiscal year.

### Principal Paid in Current Fiscal Year

Report the amount of principal paid in the current fiscal year. For construction financing debts of governmental funds only, do not include the current portion of principal amounts that are payable in the following fiscal year.

**Note:** If the "Governmental" fund type is selected, the electronic report will automatically carry forward **Principal Paid in Current Fiscal Year** to the **Debt Service Reconciliation Form** for all debt types.

### Principal Refinanced in Current Fiscal Year

Report the amount of principal refinanced during the current fiscal year.

### Principal Paid to Date

The electronic report will calculate **Principal Paid to Date**. If preparing a paper report, enter the sum of the amount reported as **Principal Paid in Current Fiscal Year** and the amount reported as **Principal Paid to Date** from the local agency's prior-year report.

### Principal Outstanding, End of Fiscal Year

The electronic report will calculate **Principal Outstanding, End of Fiscal Year**. If preparing a paper report, enter the sum of **Principal Outstanding, Beginning of Fiscal Year**; **Adjustment to Principal in Current Fiscal Year**; and **Principal Received in Current Fiscal Year**; minus the sum of **Principal Paid in Current Fiscal Year** and **Principal Refinanced in Current Fiscal Year**.

**Note:** If the "Governmental" fund type is selected, the electronic report will automatically carry forward **Principal Outstanding, End of Fiscal Year** to the **Noncurrent Liabilities** section on the **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflow of Resources Form** based on the source of the construction financing debt: Federal or State.

## Construction Financing – Federal and State Form (continued):

### Principal Outstanding, Current Portion

Report the amount of outstanding principal that is due within one year of the end of the current fiscal year.

**Note:** If the “Internal Service” or “Enterprise” fund type is selected, the electronic report will automatically carry forward **Principal Outstanding, Current Portion** to **Long-Term Debt, Due Within One Year** on the **Statement of Net Position Form**.

### Principal Outstanding, Noncurrent Portion

The electronic report will calculate **Principal Outstanding, Noncurrent Portion**. If preparing a paper report, subtract **Principal Outstanding, Current Portion** from **Principal Outstanding, End of Fiscal Year** and enter the result.

**Note:** If the “Internal Service” or “Enterprise” fund type is selected, the electronic report will automatically carry forward **Principal Outstanding, Noncurrent Portion** to the **Noncurrent Liabilities** section on the **Statement of Net Position Form** based on the source of the construction financing debt: Federal or State.

### Interest Paid in Current Fiscal Year

Report the amount of interest paid in the current fiscal year. For construction financing debts of governmental funds only, do not include the current portion of interest amounts that are payable in the following fiscal year.

**Note:** The electronic report will automatically carry forward **Interest Paid in Current Fiscal Year** to the **Debt Service Reconciliation Form** for all debt types for all fund types.

### Principal Delinquent, End of Fiscal Year

Report the total principal amount that has matured but is in default.

### Interest Delinquent, End of Fiscal Year

Report the total interest amount that is due but is in default.

### Estimated Payment Schedule:

The purpose of this section is to report the estimated principal and interest payments due in future years.

### Specific Instructions:

For each of the next five fiscal years and in five-year increments thereafter through the year of maturity, report the **Principal** and **Interest** components of debt service.

### Total Estimated Payments

The electronic report will calculate **Total Estimated Payments**. If preparing a paper report, enter the sum for the **Principal** column and for the **Interest** column.

**Note:** **Total Estimated Payments Principal** must equal **Principal Outstanding, End of Fiscal Year**.

### Total Debt Service

The electronic report will calculate **Total Debt Service**. If preparing a paper report, enter the sum of **Principal** and **Interest** for each row.

## Special Districts Financial Transactions Report Instructions

### Lease Obligations Form:

Lease agreements are contracts entered into whereby the lessee acquires property rights through a lease agreement, and whereby the lessor is obligated to provide property rights to the lessee.

#### Capital Leases

A lease agreement is classified as a “capital lease” when substantially all the risks and benefits of ownership are assumed by the lessee. For the most part, a capital lease is viewed as an installment purchase of property rather than the rental of property. The Governmental Accounting Standards Board Statement No. 62 requires that a lease be capitalized if any one of the following four criteria is met:

1. The lease transfers ownership of the property to the lessee at the end of the lease term.
2. The lease contains a bargain purchase option.
3. The lease term is equal to 75% or more of the estimated economic life of the leased property.
4. The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90% of the fair value of the leased property.

The purpose of the **Lease Obligations** form is to report per Government Code Section 53892.2(g) all capital lease obligations that meet both of the following conditions:

1. The lease term is for a period of 10 years or more.
2. The lease transfers ownership of the property to the local agency at the end of the lease term.

**Note:** Prior-year records with outstanding balances will roll forward into the current-year form. Existing debt that was not previously reported, including internal service fund debt, should be reported as follows:

1. Create a new form for the previously unreported debt.
2. Report the current-year outstanding principal balance as an **Adjustment to Principal in Current Fiscal Year**.
3. Describe the reason for the adjustment in **Reason for Adjustment to Principal in Current Fiscal Year**.

Do not report capital leases that are more than one year but less than 10 years on this form. Instead, report the current-year principal and interest payments and the outstanding principal balance for capital leases on the **Other Long-Term Debt Form**. Use the “Other” **Debt Type**.

Report the debt as it is reported on the local agency’s financial statements:

- If the debt is reported on the financial statement as a “lease obligation”, report the debt on this form.
- If the debt is reported on the financial statement as a “bond payable”, report the debt on the **Long-Term Debt Form**.

## Special Districts Financial Transactions Report Instructions

### Lease Obligations Form (continued):

#### Specific Instructions:

Report each lease obligation on a separate form. Report principal and interest payments on the lease obligations on this form. Information reported for each lease obligation must be consistently reported throughout the term of the lease obligation. It is important to properly classify the **Purpose of Debt**, **Debt Type**, **Name of Lessor**, **Name of Person or Organization**, **Original Debt Term (years)**, and **Initial Debt Obligation** for each new lease. The information reported will be published as reported by the local agency until maturity.

Governmental funds should also report principal and interest payments in the **Debt Service** section of the **Statement of Revenues, Expenditures, and Changes in Fund Balances**. Internal service funds and enterprise funds should also report interest payments on the respective internal service fund or enterprise fund form.

#### Purpose of Debt

Briefly describe the leased property (e.g., library, municipal building, recreation center). The capital asset class (e.g., building, equipment) can be included in the description.

#### Debt Type

Select the type of obligation that was entered into (Contract, Lease, Rent, or Other).

#### Fund Type

Select the fund type used to account for the lease obligation (Governmental, Internal Service, or Enterprise). If the "Governmental" fund type is selected, the electronic report will automatically carry forward the debt service payments and the **Principal Ending Balances of Current Fiscal Year** to the **Debt Service Reconciliation Form** and the **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources Form**, respectively.

If the "Internal Service" or "Enterprise" fund type is selected, the electronic report will automatically carry forward the interest payment and the **Principal Ending Balances** (current portion and noncurrent portion) to the **Debt Service Reconciliation Form** and the **Statement of Net Position Form**, respectively.

#### Activity

Select the activity for which the lease obligation was made.

#### Name of Lessor

Report the name of the lessor (i.e., the owner of the property being leased; the landlord).

#### Name of Person or Organization

Report the name of the person or organization providing any monies expended for making an acquisition or improvement authorized or required for the purpose of the lease obligation. If no other person or entity provides moneys expended for making any acquisition or improvement authorized or required for the purpose of such lease-obligation, leave the field blank.

#### Original Debt Term (years)

Report the lease term in whole years only (e.g., a 12½-year lease should be entered as "13").

#### Beginning Maturity Year

Report the year the first principal payment is due.

#### Ending Maturity Year

Report the year the last principal payment is due.



## Special Districts Financial Transactions Report Instructions

### Lease Obligations Form (continued):

#### Initial Debt Obligation

Report the initial amount of the lease obligation, including principal and interest. This field is for new lease obligations only.

**Note:** If the lease obligation has a variable interest rate, calculate the **Initial Debt Obligation** using the interest rate in effect at the inception of the lease.

Report the principal and interest for new lease obligations in the **Adjustments in Current Fiscal Year** field(s). Report any current-year adjustments or previously unreported lease obligations in the **Adjustments in Current Fiscal Year** field(s) to adjust or establish balances.

#### Principal Unspent

Report any debt proceeds not spent in connection with this lease, if applicable, as of the end of the current fiscal year.

#### Beginning Balances of Current Fiscal Year

The electronic report will bring forward the amount reported as **Ending Balances of Current Fiscal Year** for principal and interest from the local agency's prior-year report. If preparing a paper report, enter the amounts reported as **Ending Balances of Current Fiscal Year** for principal and interest on the local agency's prior-year report.

#### Prior-Year Adjustments

Report any prior-year adjustments for principal and interest.

#### Principal Paid in Current Fiscal Year

Report the amount of principal paid during the current fiscal year. For lease obligations of governmental funds only, do not include the current portion of principal amounts that are payable in the following fiscal year.

**Note:** If the "Governmental" fund type is selected, the electronic report will automatically carry forward **Principal Paid in Current Fiscal Year** to the **Debt Service Reconciliation Form** for all debt types.

#### Interest Paid in Current Fiscal Year

Report the amount of interest paid during the current fiscal year. For lease obligations of governmental funds only, do not include the current portion of interest amounts that are payable in the following fiscal year.

**Note:** The electronic report will automatically carry forward **Interest Paid in Current Fiscal Year** to the **Debt Service Reconciliation Form** for all debt types for all fund types.

#### Adjustments in Current Fiscal Year

Report any adjustments made during the current fiscal year for principal and interest.

**Note:** Report new lease obligations principal and interest on this line. If the "Governmental" fund type is selected, **Principal Ending Balances of Current Fiscal Year** should agree with the financial statement payable for the lease obligations after adjustment.

If the "Internal Service" or "Enterprise" fund type is selected, **Principal Ending Balances, Current Portion** should agree with the financial statement amount due within one year for the lease obligations after adjustment. **Principal Ending Balances, Noncurrent Portion** should agree with the financial statement payable for the lease obligations after adjustment.

## Lease Obligations Form (continued):

### Ending Balances of Current Fiscal Year

The electronic report will calculate **Ending Balances of Current Fiscal Year** for principal and interest. If preparing a paper report, enter the amount of unmatured principal and interest that is outstanding at the end of the fiscal year as follows:

- a. **Principal:** Enter the sum of **Beginning Balances of Current Fiscal Year, Prior-Year Adjustments**, and **Adjustments in Current Fiscal Year** minus **Principal Paid in Current Fiscal Year**.
- b. **Interest:** Enter the sum of **Beginning Balances of Current Fiscal Year, Prior-Year Adjustments**, and **Adjustments in Current Fiscal Year** minus **Interest Paid in Current Fiscal Year**.

**Note:** If the “Governmental” fund type is selected, the electronic report will automatically carry forward **Principal Ending Balances of Current Fiscal Year** to **Lease Principal** on the **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources Form**.

### Ending Balances, Current Portion

Report the amount of principal (and interest, if available) that is due within one year of the end of the current fiscal year.

**Note:** If the “Internal Service” or “Enterprise” fund type is selected, the electronic report will automatically carry forward **Principal Ending Balances, Current Portion** to **Long-Term Debt, Due Within One Year** on the **Statement of Net Position Form**.

### Ending Balances, Noncurrent Portion

The electronic report will calculate **Ending Balances, Noncurrent Portion** for principal and interest. If preparing a paper report, subtract **Ending Balances, Current Portion** from **Ending Balances of Current Fiscal Year** and enter the result for principal and interest.

**Note:** If the “Internal Service” or “Enterprise” fund type is selected, the electronic report will automatically carry forward **Principal Ending Balances, Noncurrent Portion** to **Lease Principal** on the **Statement of Net Position Form**.

### Total Future Payments

The electronic report will calculate **Total Future Payments** for each account. If preparing a paper report, enter the sum of **Principal** and **Interest** for each account.

### Reason for Adjustment to Principal

Briefly explain the adjustment to principal.

### Reason for Adjustment to Interest

Briefly explain the adjustment to interest.

## Special Districts Financial Transactions Report Instructions

### Debt Service Reconciliation Form:

The purpose of this form is to reconcile principal and interest payments from all debt forms with the debt service expenditures/expenses reported for governmental and proprietary funds.

#### Specific Instructions:

The electronic report will carry forward the current-year principal and interest from the debt forms and debt service from the **Statement of Revenues, Expenditures, and Changes in Fund Balances Form** for governmental funds. It will also carry forward interest from the debt forms and from the internal service fund and enterprise fund forms. If preparing a paper report, follow the below instructions for the **Governmental Funds, Internal Service Fund** and **Enterprise Funds** columns.

#### Governmental Funds:

##### Debt Payments from Debt Forms:

##### Long-Term Debt

The electronic report will calculate **Long-Term Debt**. If preparing a paper report, enter the sum of all **Principal Paid in Current Fiscal Year** and **Interest Paid in Current Fiscal Year** amounts from the **Long-Term Debt Form** for these debt types: **General Obligation Bonds, Revenue Bonds, Certificates of Participation, Pension Obligation Bonds, and Other Agency Debt**.

##### Other Long-Term Debt

The electronic report will calculate **Other Long-Term Debt**. If preparing a paper report, enter the sum of all **Principal Paid in Current Fiscal Year** and **Interest Paid in Current Fiscal Year** amounts from the **Other Long-Term Debt Form** for all debt types.

##### Construction Financing

The electronic report will calculate **Construction Financing**. If preparing a paper report, enter the sum of all **Principal Paid in Current Fiscal Year** and **Interest Paid in Current Fiscal Year** amounts from the **Construction Financing Form** for all debt types.

##### Lease Obligations

The electronic report will calculate **Lease Obligations**. If preparing a paper report, enter the sum of all **Principal Paid in Current Fiscal Year** and **Interest Paid in Current Fiscal Year** amounts from the **Lease Obligations Form** for all debt types.

##### Total Debt Payments from Debt Forms

The electronic report will calculate **Total Debt Payments from Debt Forms**. If preparing a paper report, enter the sum of all **Debt Payments from Debt Forms** reporting categories.

##### Debt Service

The electronic report will calculate **Debt Service**. If preparing a paper report, enter the sum of **Total Governmental Funds Principal Payments on Long-Term Debt, Total Governmental Funds Interest Payments on Long-Term Debt, and Total Governmental Funds Lease Principal** from the **Debt Service** section of the **Statement of Revenues, Expenditures, and Changes in Fund Balances Form**.

## Special Districts Financial Transactions Report Instructions

### Debt Service Reconciliation Form (continued):

#### Difference

The electronic report will calculate Difference. If preparing a paper report, subtract Debt Service from Total Debt Payments from Debt Forms and enter the result. The report may have a difference between the sum of Total Governmental Funds Principal Payments on Long-Term Debt, Total Governmental Funds Interest Payments on Long-Term Debt, and Total Governmental Funds Lease Principal from the Debt Service section of the Statement of Revenues, Expenditures, and Changes in Fund Balances Form, and the sum of Principal Paid and Interest Paid as reported on the Debt Forms.

#### Reason for Difference

Briefly explain the difference between **Total Debt Payments from Debt Forms** and **Debt Service**.

#### Internal Service/Enterprise Funds:

##### Debt Payments from Debt Forms:

##### Long-Term Debt

The electronic report will calculate **Long-Term Debt**. If preparing a paper report, enter the sum of all **Interest Paid in Current Fiscal Year** amounts from the **Long-Term Debt Form** for these debt types: **General Obligation Bonds, Revenue Bonds, Certificates of Participation, Pension Obligation Bonds, and Other Agency Debt**.

##### Other Long-Term Debt

The electronic report will calculate **Other Long-Term Debt**. If preparing a paper report, enter the sum of all **Interest Paid in Current Fiscal Year** amounts from the **Other Long-Term Debt Form** for all debt types.

##### Construction Financing

The electronic report will calculate **Construction Financing**. If preparing a paper report, enter the sum of all **Interest Paid in Current Fiscal Year** amounts from the **Construction Financing Form** for all debt types.

##### Lease Obligations

The electronic report will calculate **Lease Obligations**. If preparing a paper report, enter the sum of all **Interest Paid in Current Fiscal Year** amounts from the **Lease Obligations Form** for all debt types.

##### Total Debt Payments from Debt Forms

The electronic report will calculate **Total Debt Payments from Debt Forms**. If preparing a paper report, enter the sum of all **Debt Payments from Debt Forms** reporting categories.

##### Debt Service

The electronic report will calculate **Debt Service**. If preparing a paper report, enter the sum of all **Interest Expense** amounts as reported in the **Nonoperating Expenses** section of the internal service fund and enterprise fund forms, including the **Enterprise Fund** column of the **Conduit Financing** and **Transportation** forms.

## Special Districts Financial Transactions Report Instructions

### Debt Service Reconciliation Form (continued):

#### **Difference**

The electronic report will calculate **Difference**. If preparing a paper report, subtract **Debt Service** from **Total Debt Payments from Debt Forms** and enter the result. The report may have a difference between the sum of all **Interest Expense** as reported in the **Nonoperating Expenses** section of the internal service fund and enterprise fund forms, and the sum of **Interest Paid** as reported on the **Debt Forms**. Reasons for the difference may include, but are not limited to, amortization of the bond discounts and/or premiums.

#### **Reason for Difference**

Briefly explain the difference between **Total Debt Payments from Debt Forms** and **Debt Service**.

## Special Districts Financial Transactions Report Instructions

### Balance Sheet – Governmental Funds Form:

The purpose of this form is to report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balances of the governmental funds of the local agency. Governmental funds are the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds. All assets and liabilities should be reported on the modified accrual basis.

The characteristics of the various governmental fund types are as follows:

#### **General Fund**

The primary operating fund of the local agency, the general fund should be used to account for and report all financial resources not accounted for and reported in another fund.

#### **Special Revenue Funds**

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

#### **Debt Service Funds**

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years should also be reported in debt service funds.

#### **Capital Projects Funds**

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

#### **Permanent Funds**

Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the local agency's programs—that is, for the benefit of the local agency or its citizenry. Permanent funds do not include private-purpose trust funds, which should be used to report situations in which the local agency is required to use the principal or earnings for the benefit of individuals, private organizations, or other governments.

#### **Specific Instructions:**

Report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balances for the five governmental fund types as instructed below.

#### **Assets:**

##### **Cash and Investments**

Report currency (including coins), checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agency designated as custodian of cash and bank deposits. Include savings and passbook accounts, and highly liquid investments with original maturity dates of three months or less.

##### **Investments**

Report securities, time certificates of deposit, and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. Do not include real estate used in local agency operations.

## Special Districts Financial Transactions Report Instructions

### Balance Sheet – Governmental Funds Form (continued):

#### **Accounts Receivable (net)**

Report amounts due on open account from private persons or organizations for goods and services furnished by the local agency. Do not include amounts due from other funds or from other governments.

#### **Taxes Receivable**

Report the uncollected portion of taxes that a local agency has levied.

#### **Interest Receivable (net)**

Report accrued interest and dividends earned but uncollected on bonds, notes, cash and time deposits, loans, security, or other negotiable instruments and investments.

#### **Lease Payments Receivable**

Report the total amount due to the local agency throughout the terms of a capital lease agreement.

#### **Due from Other Funds**

Report amounts due from other funds within the district normally transferred in the following fiscal year.

#### **Due from Other Governments**

Report amounts due from other governmental entities normally transferred in the following fiscal year.

#### **Advances to Other Funds**

Report long-term loans to other funds.

#### **Inventories**

Report expendable materials and supplies and repair parts.

#### **Prepaid Items**

Report payments to vendors for costs applicable to future reporting periods.

#### **Loans, Notes, and Contracts Receivable**

Report loans to individuals and/or organizations and amounts due to the local agency arising from contractual obligations.

#### **Other Assets 1, 2, 3**

Report other current assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

#### **Total Assets**

The electronic report will calculate **Total Assets** for each fund type. If preparing a paper report, enter the sum of all **Assets** reporting categories for each fund type.

#### **Deferred Outflows of Resources**

Report the consumption of assets that is applicable to future reporting periods. Examples include loss on refunding of debt and decrease in fair value of hedging derivatives.

#### **Total Assets and Deferred Outflows of Resources**

The electronic report will calculate **Total Assets and Deferred Outflows of Resources** for each fund type. If preparing a paper report, enter the sum of **Total Assets** and **Deferred Outflows of Resources** for each fund type.



## Special Districts Financial Transactions Report Instructions

### Balance Sheet – Governmental Funds Form (continued):

#### Liabilities:

##### Accounts Payable

Report amounts owed on open account to private persons or organizations for goods and services furnished to the local agency. Do not include amounts owed to other funds or to other governments.

##### Contracts and Retainage Payable

Report amounts due from the local agency arising from contractual obligations including money earned by a contractor but not paid until completion of construction or at agreed-upon stages or dates.

##### Interest Payable

Report unpaid interest on bonds and loans that have reached or passed their maturity date(s). Report interest accrued but not due until a later date.

##### Due to Other Funds

Report amounts due to other funds within the district normally transferred in the following fiscal year.

##### Due to Other Governments

Report amounts due to other governmental entities normally transferred in the following fiscal year.

##### Advances from Other Funds

Report long-term loans from other funds.

##### Deposits and Advances

Report amounts held by the local entity as security or collateral. Do not include advances from other funds.

##### Loans and Notes Payable

Report loans and notes from individuals and/or organizations and tax anticipation notes payable.

##### Other Liabilities 1, 2, 3

Report other current liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

##### Total Liabilities

The electronic report will calculate **Total Liabilities** for each fund type. If preparing a paper report, enter the sum of all **Liabilities** reporting categories for each fund type.

##### Deferred Inflows of Resources

Report the acquisition of assets that is applicable to future reporting periods. Examples include gain on refunding of debt and service concession arrangements.

##### Total Liabilities and Deferred Inflows of Resources

The electronic report will calculate **Total Liabilities and Deferred Inflows of Resources** for each fund type. If preparing a paper report, enter the sum of **Total Liabilities** and **Deferred Inflows of Resources** for each fund type.

## Special Districts Financial Transactions Report Instructions

### Balance Sheet – Governmental Funds Form (continued):

#### Fund Balances (Deficits):

##### **Nonspendable**

Report amounts that cannot be spent because they are either:

- a. Not in spendable form; or
- b. Legally or contractually required to be maintained intact.

##### **Restricted**

Report amounts that can only be used for specific purposes pursuant to constraints that are either:

- a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
- b. Imposed by law through constitutional provisions or enabling legislation.

##### **Committed**

Report amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the local agency's highest level of decision-making authority.

##### **Assigned**

Report amounts that can only be used for specific purposes pursuant to constraints imposed by the local agency's intent, but are neither restricted nor committed. Intent should be expressed by either:

- a. The governing body itself; or
- b. A body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

##### **Unassigned**

Report the residual fund balance for the general fund. The general fund should be the only fund that reports a positive unassigned fund balance. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

#### **Total Fund Balances (Deficits)**

The electronic report will calculate **Total Fund Balances (Deficits)** for each fund type. If preparing a paper report, enter the sum of all **Fund Balances (Deficits)** reporting categories for each fund type.

**Note: Total Fund Balances (Deficits) must equal Fund Balances (Deficits), End of Fiscal Year on the Statement of Revenues, Expenditures, and Changes in Fund Balances form for each fund type and for Total Governmental Funds.**

#### **Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)**

The electronic report will calculate **Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)** for each fund type. If preparing a paper report, enter the sum of **Total Liabilities and Deferred Inflows of Resources** and **Total Fund Balances (Deficits)** for each fund type.

**Note: Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) must equal Total Assets and Deferred Outflows of Resources for each fund type and for Total Governmental Funds.**

## Special Districts Financial Transactions Report Instructions

### Balance Sheet – Governmental Funds Form (continued):

#### **Total Governmental Funds**

The electronic report will calculate **Total Governmental Funds** for each account. If preparing a paper report, enter the sum of all fund types for each account.

## Special Districts Financial Transactions Report Instructions

### Statement of Net Position – Proprietary Funds Form:

The purpose of this form is to report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the proprietary funds of the local agency. Proprietary funds are enterprise funds and internal service funds. All assets and liabilities should be reported on the accrual basis.

The characteristics of the proprietary fund types are as follows:

#### Enterprise Funds

Enterprise funds *may* be used to report any activity for which a fee is charged to external users for goods or services. Activities are *required* to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity's *principal revenue sources*:

- a. The activity is financed with debt that is to be repaid solely with the net revenues and charges of the activity, or
- b. Laws and regulations require that costs be recovered by revenues of the activity, or
- c. The pricing policies of the activity are designed to recover fully all costs.

#### Internal Service Funds

Internal service funds may be used to report any activity that provides goods or services to other funds, departments, or agencies of the local agency and its component units, or to other governments, on a cost-reimbursement basis. Internal service funds should be used only if the local agency is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund.

#### Specific Instructions:

Report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position for the proprietary fund types as instructed below.

**Note:** “Enterprise Fund forms” includes the **Enterprise Fund** column of the **Conduit Financing** and **Transportation** forms.

#### Assets:

##### Current Assets:

##### Cash and Investments:

Include currency (including coins), checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agency designated as custodian of cash and bank deposits. Include savings and passbook accounts, and highly liquid investments with original maturity dates of three months or less.

##### Unrestricted

Report **Cash and Investments** that have no restrictions on use.

##### Restricted

Report **Cash and Investments** that have restrictions on use due to externally or internally imposed constraints.

## Special Districts Financial Transactions Report Instructions

### Statement of Net Position – Proprietary Funds Form (continued):

#### **Accounts Receivable (net)**

Report amounts due on open account from private persons or organizations for goods and services furnished by the local agency. Do not include amounts due from other funds or from other governments.

#### **Taxes Receivable**

Report the uncollected portion of taxes that a local agency has levied.

#### **Interest Receivable (net)**

Report accrued interest and dividends earned but uncollected on bonds, notes, cash and time deposits, loans, security, or other negotiable instruments and investments.

#### **Due from Other Funds**

Report amounts due from other funds within the district normally transferred in the following fiscal year.

#### **Due from Other Governments**

Report amounts due from other governmental entities normally transferred in the following fiscal year.

#### **Inventories**

Report expendable materials and supplies and repair parts.

#### **Prepaid Items**

Report payments to vendors for costs applicable to future reporting periods.

#### **Other Current Assets 1, 2**

Report other current assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

#### **Total Current Assets**

The electronic report will calculate **Total Current Assets** for each fund type. If preparing a paper report, enter the sum of all **Current Assets** reporting categories for each fund type.

#### **Noncurrent Assets:**

##### **Cash and Investments, Restricted**

Report cash and claims to cash that are restricted as to withdrawal or use for other than current operations, are designated for expenditure in the acquisition or construction of noncurrent assets, or are segregated for the liquidation of long-term debt.

##### **Investments**

Report securities, time certificates of deposit, and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. Do not include real estate used in local agency operations.

##### **Loans, Notes, and Contracts Receivable**

Report loans to individuals and/or organizations and amounts due to the local agency arising from contractual obligations.

#### **Capital Assets:**

##### **Land**

Report the cost or, if acquired by gift, the appraised value at the date received, of land.

## Statement of Net Position – Proprietary Funds Form (continued):

### Buildings and Improvements

Report the cost or, if acquired by gift, the appraised value at the date received, of all permanent buildings, structures, monuments, fences, retaining walls, pavement, sidewalks, grading and landscaping, docks and waterfront improvements, tunnels, viaducts, canals and anything else which adds to the value of property. Include the cost of fixtures attached to and forming a permanent part of buildings and improvements, and the cost of improvements made by the local agency to leased property.

### Equipment

Report the cost or, if acquired by gift, the appraised value at the date received, of all physical property of a permanent nature, other than land, buildings and improvements.

### Infrastructure

Report the cost of all infrastructure assets, including roads, bridges, tunnels, drainage systems, water and sewer systems, and dams.

### Intangible Assets – Amortizable

Report the cost or, if acquired by gift, the appraised value at the date received, of all resources that have all of these characteristics:

- a. Lack of physical substance
- b. Nonfinancial nature
- c. Initial useful life extending beyond a single reporting period
- d. Useful life is not indefinite

### Construction in Progress

Report the cost of construction work undertaken but not yet completed.

### Intangible Assets – Nonamortizable

Report the cost or, if acquired by gift, the appraised value at the date received, of all resources that have all of these characteristics:

- a. Lack of physical substance
- b. Nonfinancial nature
- c. Initial useful life extending beyond a single reporting period
- d. Useful life is indefinite

### Other Capital Assets

Report all other capital assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

### Less: Accumulated Depreciation/Amortization

Report the amount of depreciation and amortization to date. Enter the amount as a negative value.

### Net Pension Asset

Report the excess of a pension plan's fiduciary net position over the total pension liability, if applicable.

### Net OPEB Asset

Report the excess of an other postemployment benefit (OPEB) plan's fiduciary net position over the total OPEB liability, if applicable.

## Special Districts Financial Transactions Report Instructions

### Statement of Net Position – Proprietary Funds Form (continued):

#### Other Noncurrent Assets 1, 2

Report other noncurrent assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

#### Total Noncurrent Assets

The electronic report will calculate **Total Noncurrent Assets** for each fund type. If preparing a paper report, enter the sum of all **Noncurrent Assets** reporting categories for each fund type.

#### Total Assets

The electronic report will calculate Total Assets for each fund type. If preparing a paper report, enter the sum of Total Current Assets and Total Noncurrent Assets for each fund type.

#### Deferred Outflows of Resources:

##### Related to Pensions

Per Governmental Accounting Standards Board (GASB) Statement No. 68, report decreases in net pension liability that were not included in pension expense.

##### Related to OPEB

Per GASB Statement No. 75, report decreases in net OPEB liability that were not included in OPEB expense.

##### Related to Debt Refunding

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the *reacquisition price* and the *net carrying amount* of the old debt resulting in a deferred refunding loss as a deferred outflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

##### Other Deferred Outflows of Resources

Report the consumption of assets that is applicable to future reporting periods. An example is a decrease in fair value of hedging derivatives. Do not include deferred outflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

#### Total Deferred Outflows of Resources

The electronic report will calculate **Total Deferred Outflows of Resources** for each fund type. If preparing a paper report, enter the sum of all **Deferred Outflows of Resources** reporting categories for each fund type.

#### Total Assets and Deferred Outflows of Resources

The electronic report will calculate **Total Assets and Deferred Outflows of Resources** for each fund type. If preparing a paper report, enter the sum of **Total Assets** and **Total Deferred Outflows of Resources** for each fund type.



## Special Districts Financial Transactions Report Instructions

### Statement of Net Position – Proprietary Funds Form (continued):

#### Liabilities:

##### Current Liabilities:

##### Accounts Payable

Report amounts owed on open account to private persons or organizations for goods and services furnished to the local agency. Do not include amounts owed to other funds or to other governments.

##### Contracts and Retainage Payable

Report amounts due from the local agency arising from contractual obligations including money earned by a contractor but not paid until completion of construction or at agreed-upon stages or dates.

##### Interest Payable

Report unpaid interest on bonds and loans that have reached or passed their maturity date(s). Report interest accrued but not due until a later date.

##### Due to Other Funds

Report amounts due to other funds within the district normally transferred in the following fiscal year.

##### Due to Other Governments

Report amounts due to other governmental entities normally transferred in the following fiscal year.

##### Deposits and Advances

Report amounts which are held by the local entity as security or collateral and which are expected to be repaid within one year.

##### Accrued Compensated Absences

Report compensated absences that are expected to be paid within one year.

##### Long-Term Debt, Due Within One Year

The electronic report will calculate **Long-Term Debt, Due Within One Year**. If preparing a paper report, enter the sum of:

- a. **Principal Payable, Current Portion** from the **Long-Term Debt** forms for these debt types: **General Obligation Bonds, Revenue Bonds, Certificates of Participation, Pension Obligation Bonds, and Other Agency Debt** for enterprise and internal service fund types.
- b. **Principal Outstanding, Current Portion** from the **Other Long-Term Debt** forms for all debt types for enterprise and internal service fund types.
- c. **Principal Outstanding, Current Portion** from the **Construction Financing** forms for all debt types for enterprise and internal service fund types.
- d. **Principal Ending Balance, Current Portion** from the **Lease Obligations** forms for all debt types for enterprise and internal service fund types.

##### Other Long-Term Liabilities, Due Within One Year

Report all other long-term liabilities that are expected to be paid within one year. Do not include deposits and advances, accrued compensated absences, or long-term debt (from the debt forms). Provide a footnote describing what is included on this line.

##### Other Current Liabilities 1, 2

Report other current liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

## Statement of Net Position – Proprietary Funds Form (continued):

### **Total Current Liabilities**

The electronic report will calculate **Total Current Liabilities** for each fund type. If preparing a paper report, enter the sum of all **Current Liabilities** reporting categories for each fund type.

### **Noncurrent Liabilities:**

#### **Deposits and Advances, Net of Current Portion**

Report amounts held by the local entity as security or collateral that are not expected to be repaid within one year.

#### **Compensated Absences, Net of Current Portion**

Report compensated absences that are not expected to be paid within one year.

### **General Obligation Bonds**

The electronic report will calculate General Obligation Bonds for each fund type. If preparing a paper report, enter the sum of all **Principal Payable, Noncurrent Portion** from the **Long-Term Debt** forms for General Obligation Bonds debt type for enterprise and internal service fund types.

### **Revenue Bonds**

The electronic report will calculate **Revenue Bonds** for each fund type. If preparing a paper report, enter the sum of all **Principal Payable, Noncurrent Portion** from the **Long-Term Debt** forms for **Revenue Bonds** debt type for enterprise and internal service fund types.

### **Certificates of Participation**

The electronic report will calculate **Certificates of Participation** for each fund type. If preparing a paper report, enter the sum of all **Principal Payable, Noncurrent Portion** from the **Long-Term Debt** forms for **Certificates of Participation** debt type for enterprise and internal service fund types.

### **Other Bonds**

The electronic report will calculate **Other Bonds** for each fund type. If preparing a paper report, enter the sum of all **Principal Payable, Noncurrent Portion** from the **Long-Term Debt** forms for **Pension Obligation Bonds** and **Other Agency Debt** debt types for enterprise and internal service fund types.

### **Loans (Other Long-Term Debt)**

The electronic report will calculate **Loans (Other Long-Term Debt)** for each fund type. If preparing a paper report, enter the sum of all **Principal Outstanding, Noncurrent Portion** from the **Other Long-Term Debt** forms for **Loans** debt type for enterprise and internal service fund types.

### **Notes (Other Long-Term Debt)**

The electronic report will calculate **Notes (Other Long-Term Debt)** for each fund type. If preparing a paper report, enter the sum of all **Principal Outstanding, Noncurrent Portion** from the **Other Long-Term Debt** forms for **Notes** debt type for enterprise and internal service fund types.

### **Other (Other Long-Term Debt)**

The electronic report will calculate **Other (Other Long-Term Debt)** for each fund type. If preparing a paper report, enter the sum of all **Principal Outstanding, Noncurrent Portion** from the **Other Long-Term Debt** forms for **Other** debt type for enterprise and internal service fund types.

## Statement of Net Position – Proprietary Funds Form (continued):

### Construction Financing – Federal

The electronic report will calculate Construction Financing – Federal for each fund type. If preparing a paper report, enter the sum of all Principal Outstanding, Noncurrent Portion from the Construction Financing forms for Federal financing for enterprise and internal service fund types.

### Construction Financing – State

The electronic report will calculate **Construction Financing – State** for each fund type. If preparing a paper report, enter the sum of all **Principal Outstanding, Noncurrent Portion** from the **Construction Financing** forms for **State** financing for enterprise and internal service fund types.

### Lease Principal

The electronic report will calculate **Lease Principal** for each fund type. If preparing a paper report, enter the sum of all **Principal Ending Balance, Noncurrent Portion** from the **Lease Obligations** forms for all debt types for enterprise and internal service fund types.

### Net Pension Liability

Report the liability to employees for benefits provided through a defined benefit plan.

### Net OPEB Liability

Report the liability to employees for postemployment benefits other than pensions.

### Other Noncurrent Liabilities 1, 2

Report other noncurrent liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

### Total Noncurrent Liabilities

The electronic report will calculate **Total Noncurrent Liabilities** for each fund type. If preparing a paper report, enter the sum of all **Noncurrent Liabilities** reporting categories for each fund type.

### Total Liabilities

The electronic report will calculate **Total Liabilities** for each fund type. If preparing a paper report, enter the sum of **Total Current Liabilities** and **Total Noncurrent Liabilities** for each fund type.

### Deferred Inflows of Resources:

#### Related to Pensions

Per GASB Statement No. 68, report increases in net pension liability that were not included in pension expense.

#### Related to OPEB

Per GASB Statement No. 75, report increases in net OPEB liability that were not included in OPEB expense.

#### Related to Debt Refunding

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the *reacquisition price* and the *net carrying amount* of the old debt resulting in a deferred refunding gain as a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

## Statement of Net Position – Proprietary Funds Form (continued):

### Other Deferred Inflows of Resources

Report the acquisition of assets that is applicable to future reporting periods. An example is the upfront payment received arising from a service concession arrangement. Do not include deferred inflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

### Total Deferred Inflows of Resources

The electronic report will calculate **Total Deferred Inflows of Resources** for each fund type. If preparing a paper report, enter the sum of all **Deferred Inflows of Resources** reporting categories for each fund type.

### Total Liabilities and Deferred Inflows of Resources

The electronic report will calculate **Total Liabilities and Deferred Inflows of Resources** for each fund type. If preparing a paper report, enter the sum of **Total Liabilities** and **Total Deferred Inflows of Resources** for each fund type.

### Total Net Position (Deficit)

The electronic report will calculate **Total Net Position (Deficit)** for each fund type. If preparing a paper report, subtract **Total Liabilities and Deferred Inflows of Resources** from **Total Assets and Deferred Outflows of Resources** and enter the result for each fund type.

### Net Position (Deficit):

### Net Investment in Capital Assets

The electronic report will calculate **Net Investment in Capital Assets** for each fund type. If preparing a paper report, enter the sum of all **Net Investment in Capital Assets** net position from the **Enterprise Fund** forms and from the **Internal Service Fund** forms for **Enterprise** and **Internal Service**, respectively.

### Restricted

The electronic report will calculate **Restricted** for each fund type. If preparing a paper report, enter the sum of all **Restricted** net position from the **Enterprise Fund** forms and from the **Internal Service Fund** forms for **Enterprise** and **Internal Service**, respectively.

### Unrestricted

The electronic report will calculate **Unrestricted** for each fund type. If preparing a paper report, enter the sum of all **Unrestricted** net position from the **Enterprise Fund** forms and from the **Internal Service Fund** forms for **Enterprise** and **Internal Service**, respectively.

### Total Net Position (Deficit)

The electronic report will calculate **Total Net Position (Deficit)** for each fund type. If preparing a paper report, enter the sum of all **Net Position (Deficit)** reporting categories for each fund type.

**Note: Total Net Position (Deficit)** calculated from the net position components above must equal the **Total Net Position (Deficit)** calculated by subtracting **Total Liabilities and Deferred Inflows of Resources** from **Total Assets and Deferred Outflows of Resources** for each fund type.

### Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)

The electronic report will calculate **Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)** for each fund type. If preparing a paper report, enter the sum of **Total Liabilities and Deferred Inflows of Resources** and **Total Net Position (Deficit)** for each fund type.

**Note: Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)** must equal **Total Assets and Deferred Outflows of Resources** for each fund type.

## Special Districts Financial Transactions Report Instructions

### Statement of Fiduciary Net Position – Fiduciary Funds Form:

The purpose of this form is to report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position held in trust of the fiduciary funds of the local agency. Fiduciary funds are pension and other employee benefit trust funds, investment trust funds, private-purpose trust funds, and agency funds. All assets and liabilities should be reported on the accrual basis except for certain liabilities of defined benefit pension plans as indicated in Governmental Accounting Standards Board (GASB) Statement No. 68.

**Note:** Custodial funds are not available for the FY 2019-20 report. For entities that have already implemented Governmental Accounting Standards Board Statement (GASB) No. 84, report only the total net position of custodial funds on the **Comment** form.

The characteristics of the fiduciary fund types are as follows:

#### **Pension and Other Employee Benefit Trust Funds**

Pension and other employee benefit trust funds are used to account for and report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.

#### **Investment Trust Funds**

Investment trust funds are used to account for and report the external portion of investment pools reported by the sponsoring government, as required by GASB Statement No. 31, paragraph 18.

#### **Private-Purpose Trust Funds**

Private-purpose trust funds are used to account for and report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

#### **Agency Funds**

Agency funds should be used to account for and report resources held by the local agency in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

#### **Pass-through grants**

If the local agency is a cash conduit (no administrative or direct financial involvement) for pass-through grants, report cash or due from other governments and an equal account payable or due to other government in the agency funds for any pass-through grants received or receivable but not disbursed at fiscal year-end.

#### **Specific Instructions:**

Report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position held in trust for the fiduciary fund types as instructed below.

#### **Assets:**

##### **Cash and Investments**

Report currency (including coins), checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agency designated as custodian of cash and bank deposits. Include savings and passbook accounts, and highly liquid investments with original maturity dates of three months or less.

## Special Districts Financial Transactions Report Instructions

### Statement of Fiduciary Net Position – Fiduciary Funds Form (continued):

#### Investments, at Fair Value:

##### Short-Term Investments

Report time certificates of deposits, treasury bills, money market accounts, banker acceptances, commercial and finance paper, and funds invested in the state-administered Local Agency Investment Fund (LAIF) or the Surplus Money Investment Fund (SMIF).

##### U. S. Government Obligations

Report U.S. government bonds and government agency bonds (e.g. Federal Land Bank and Federal Home Loan Banks).

##### Municipal Bonds

Report all investments in bonds issued by municipalities in the United States.

##### Domestic Corporate Bonds

Report all investments in bonds issued by domestic corporations

##### International Bonds

Report all investments in obligations of foreign governments and corporations.

##### Domestic Stocks

Report investments in both preferred and common stock issued by domestic corporations.

##### International Stocks

Report investments in both preferred and common stock issued by corporations that are not considered domestic in origin.

##### Real Estate

Report investments in real estate properties such as land and buildings. Do not include system fixed assets.

##### Private Equity

Report equity securities and debt in operating companies that are not publicly traded on a stock exchange.

##### Hedge Funds

Report alternative investment vehicles (generally private partnerships) using pooled funds and sophisticated investment strategies, often including derivatives and use of leverage.

##### Other Investments

Report other investments for which a specific reporting category has not otherwise been provided. Include direct financing leases and unallocated insurance contracts and mutual fund investments. Provide a footnote describing what is included on this line.

##### Total Investments

The electronic report will calculate **Total Investments** for each fund type. If preparing a paper report, enter the sum of all **Investments** reporting categories for each fund type.

##### Receivables (net)

Report amounts due on open account from private persons or organizations for goods and services furnished by the local agency. Do not include amounts due from other governments.



## Special Districts Financial Transactions Report Instructions

### Statement of Fiduciary Net Position – Fiduciary Funds Form (continued):

#### Due from Other Governments

Report amounts due from other governmental entities normally transferred in the following fiscal year.

#### Other Assets 1, 2, 3

Report other assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

#### Total Assets

The electronic report will calculate **Total Assets** for each fund type. If preparing a paper report, enter the sum of **Cash and Investments**, **Total Investments**, **Receivables (net)**, **Due from Other Governments**, **Other Assets 1**, **Other Assets 2**, and **Other Assets 3** for each fund type.

#### Deferred Outflows of Resources

Report the consumption of assets that is applicable to future reporting periods. Examples include decrease in net pension liability that is not included in pension expense and decrease in fair value of hedging derivatives. This field does not apply to agency funds.

#### Total Assets and Deferred Outflows of Resources

The electronic report will calculate **Total Assets and Deferred Outflows of Resources** for each fund type. If preparing a paper report, enter the sum of **Total Assets** and **Deferred Outflows of Resources** for each fund type. This field does not apply to agency funds.

#### Liabilities:

##### Accounts Payable

Report amounts owed on open account to private persons or organizations for goods and services furnished to the local agency. Do not include amounts owed to other governments.

##### Deposits and Advances

Report amounts held by the local entity as security or collateral.

##### Due to Other Governments

Report amounts due to other governmental entities normally transferred in the following fiscal year.

##### Other Liabilities 1, 2, 3

Report other liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

#### Total Liabilities

The electronic report will calculate **Total Liabilities** for each fund type. If preparing a paper report, enter the sum of all **Liabilities** reporting categories for each fund type.

#### Deferred Inflows of Resources

Report the acquisition of assets that is applicable to future reporting periods. Examples include increase in net pension liability that is not included in pension expense and service concession arrangements. This field does not apply to agency funds.

#### Total Liabilities and Deferred Inflows of Resources

The electronic report will calculate **Total Liabilities and Deferred Inflows of Resources** for each fund type. If preparing a paper report, enter the sum of **Total Liabilities** and **Deferred Inflows of Resources** for each fund type. This field does not apply to agency funds.



## Statement of Fiduciary Net Position – Fiduciary Funds Form (continued):

### Net Position Held in Trust for:

This section does not apply to agency funds.

#### **Pension and Other Employee Benefits**

The electronic report will calculate **Pension and Other Employee Benefits**. If preparing a paper report, subtract **Total Liabilities and Deferred Inflows of Resources** from **Total Assets and Deferred Outflows of Resources** and enter the result. This field applies only to the pension and other employee benefit trust funds.

#### **Investment Trust**

The electronic report will calculate **Investment Trust**. If preparing a paper report, subtract **Total Liabilities and Deferred Inflows of Resources** from **Total Assets and Deferred Outflows of Resources** and enter the result. This field applies only to the investment trust funds.

#### **Private-Purpose Trust**

The electronic report will calculate **Private-Purpose Trust**. If preparing a paper report, subtract **Total Liabilities and Deferred Inflows of Resources** from **Total Assets and Deferred Outflows of Resources** and enter the result. This field applies only to the private-purpose trust funds.

#### **Total Net Position Held in Trust**

The electronic report will calculate **Total Net Position Held in Trust** for each fund type. If preparing a paper report, input the amount as indicated:

- a. **Pension and Other Employee Benefit Trust** funds: **Pension and Other Employee Benefits**
- b. **Investment Trust** funds: **Investment Trust**
- c. **Private-Purpose Trust** funds: **Private-Purpose Trust**

**Note:** **Total Net Position Held in Trust** must equal **Net Position (Deficit), End of Fiscal Year** on the **Statement of Changes in Fiduciary Net Position** form for each fund type.

## Special Districts Financial Transactions Report Instructions

### **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds Form:**

The purpose of this form is to report the noncurrent assets, deferred outflows of resources, noncurrent liabilities, and deferred inflows of resources of the governmental funds of the local agency. Do not include noncurrent assets, deferred outflows of resources, noncurrent liabilities, and deferred inflows of resources of internal service funds (ISFs). ISFs should be reported in the **Statement of Net Position – Proprietary Funds** form.

Governmental Accounting Standards Board Statement (GASB) No. 34 eliminated the reporting requirements of general fixed assets and general long-term obligations for governmental funds and introduced the government-wide financial statements. The accrual-based government-wide financial statements present current and noncurrent accounts for governmental funds as opposed to the fund financial statements, on which the financial transactions report is based. To collect the data for noncurrent accounts for governmental funds, the **Capital Assets and Long-Term Obligations** form was revised and renamed as the **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources** form.

#### **Noncurrent Assets:**

##### **Capital Assets:**

###### **Land**

Report the cost or, if acquired by gift, the appraised value at the date received, of land.

###### **Buildings and Improvements**

Report the cost or, if acquired by gift, the appraised value at the date received, of all permanent buildings, structures, monuments, fences, retaining walls, pavement, sidewalks, grading and landscaping, docks and waterfront improvements, tunnels, viaducts, canals and anything else which adds to the value of property. Include the cost of fixtures attached to and forming a permanent part of buildings and improvements, and the cost of improvements made by the local agency to leased property.

###### **Equipment**

Report the cost or, if acquired by gift, the appraised value at the date received, of all physical property of a permanent nature, other than land, buildings and improvements.

###### **Infrastructure**

Report the cost or, if acquired by gift, the appraised value at the date received, of all long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets.

###### **Intangible Assets – Amortizable**

Report the cost or, if acquired by gift, the appraised value at the date received, of all resources that have all of these characteristics:

- a. Lack of physical substance
- b. Nonfinancial nature
- c. Initial useful life extending beyond a single reporting period
- d. Useful life is not indefinite

## Special Districts Financial Transactions Report Instructions

### **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds Form (continued):**

#### **Construction in Progress**

Report the cost of construction work undertaken but not yet completed.

#### **Intangible Assets – Nonamortizable**

Report the cost or, if acquired by gift, the appraised value at the date received, of all resources that have all of these characteristics:

- a. Lack of physical substance
- b. Nonfinancial nature
- c. Initial useful life extending beyond a single reporting period
- d. Useful life is indefinite

#### **Other Capital Assets**

Report all other capital assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

#### **Less: Accumulated Depreciation/Amortization**

Report the amount of depreciation and amortization to date. Enter the amount as a negative value.

#### **Net Pension Asset**

Report the excess of a pension plan's fiduciary net position over the total pension liability, if applicable.

#### **Net OPEB Asset**

Report the excess of an other postemployment benefit (OPEB) plan's fiduciary net position over the total OPEB liability, if applicable.

#### **Other Noncurrent Assets 1, 2, 3**

Report other noncurrent assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

#### **Total Noncurrent Assets**

The electronic report will calculate **Total Noncurrent Assets**. If preparing a paper report, enter the sum of all **Noncurrent Assets** reporting categories.

#### **Deferred Outflows of Resources:**

##### **Related to Pensions**

Per Governmental Accounting Standards Board (GASB) Statement No. 68, report decreases in net pension liability that were not included in pension expense.

##### **Related to OPEB**

Per GASB Statement No. 75, report decreases in net OPEB liability that were not included in OPEB expense.

## Special Districts Financial Transactions Report Instructions

### Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds Form (continued):

#### Related to Debt Refunding

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the *reacquisition price* and the *net carrying amount* of the old debt resulting in a deferred refunding loss as a deferred outflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

#### Other Deferred Outflows of Resources

Report the consumption of assets that is applicable to future reporting periods. An example is a decrease in fair value of hedging derivatives. Do not include deferred outflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

#### Total Deferred Outflows of Resources

The electronic report will calculate **Total Deferred Outflows of Resources**. If preparing a paper report, enter the sum of all **Deferred Outflows of Resources** reporting categories.

#### Total Noncurrent Assets and Deferred Outflows of Resources

The electronic report will calculate **Total Noncurrent Assets and Deferred Outflows of Resources**. If preparing a paper report, enter the sum of **Total Noncurrent Assets** and **Total Deferred Outflows of Resources**.

#### Noncurrent Liabilities:

##### Deposits and Advances

Report amounts held by the local entity as security or collateral.

##### Compensated Absences

Report compensated absences.

##### General Obligation Bonds

The electronic report will calculate **General Obligation Bonds**. If preparing a paper report, enter the sum of all **Principal Payable, End of Fiscal Year** from the **Long-Term Debt** forms for **General Obligation Bonds** debt type for the governmental fund type.

##### Revenue Bonds

The electronic report will calculate **Revenue Bonds**. If preparing a paper report, enter the sum of all **Principal Payable, End of Fiscal Year** from the **Long-Term Debt** forms for **Revenue Bonds** debt type for the governmental fund type.

##### Certificates of Participation

The electronic report will calculate **Certificates of Participation**. If preparing a paper report, enter the sum of all **Principal Payable, End of Fiscal Year** from the **Long-Term Debt** forms for **Certificates of Participation** debt type for the governmental fund type.

## Special Districts Financial Transactions Report Instructions

### Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds Form (continued):

#### Other Bonds

The electronic report will calculate **Other Bonds**. If preparing a paper report, enter the sum of all **Principal Payable, End of Fiscal Year** from the **Long-Term Debt** forms for **Pension Obligation Bonds** and **Other Agency Debt** debt types for the governmental fund type.

#### Loans (Other Long-Term Debt)

The electronic report will calculate **Loans (Other Long-Term Debt)**. If preparing a paper report, enter the sum of all **Principal Outstanding, End of Fiscal Year** from the **Other Long-Term Debt** forms for **Loans** debt type for the governmental fund type.

#### Notes (Other Long-Term Debt)

The electronic report will calculate **Notes (Other Long-Term Debt)**. If preparing a paper report, enter the sum of all **Principal Outstanding, End of Fiscal Year** from the **Other Long-Term Debt** forms for **Notes** debt type for the governmental fund type.

#### Other (Other Long-Term Debt)

The electronic report will calculate **Other (Other Long-Term Debt)**. If preparing a paper report, enter the sum of all **Principal Outstanding, End of Fiscal Year** from the **Other Long-Term Debt** forms for **Other** debt type for the governmental fund type.

#### Construction Financing – Federal

The electronic report will calculate **Construction Financing – Federal**. If preparing a paper report, enter the sum of all **Principal Outstanding, End of Fiscal Year** from the **Construction Financing** forms for **Federal** financing for the governmental fund type.

#### Construction Financing – State

The electronic report will calculate **Construction Financing – State**. If preparing a paper report, enter the sum of all **Principal Outstanding, End of Fiscal Year** from the **Construction Financing** forms for **State** financing for the governmental fund type.

#### Lease Principal

The electronic report will calculate **Lease Principal**. If preparing a paper report, enter the sum of all **Principal Ending Balances of Current Fiscal Year** from the **Lease Obligations** forms for all debt types for the governmental fund type.

#### Net Pension Liability

Report the liability to employees for benefits provided through a defined benefit plan.

#### Net OPEB Liability

Report the liability to employees for postemployment benefits other than pensions.

#### Other Noncurrent Liabilities 1, 2, 3

Report other long-term obligations for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

#### Total Noncurrent Liabilities

The electronic report will calculate **Total Noncurrent Liabilities**. If preparing a paper report, enter the sum of all **Noncurrent Liabilities** reporting categories.

## Special Districts Financial Transactions Report Instructions

### Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds Form (continued):

#### Deferred Inflows of Resources:

##### Related to Pensions

Per GASB Statement No. 68, report increases in net pension liability that were not included in pension expense.

##### Related to OPEB

Per GASB Statement No. 75, report increases in net OPEB liability that were not included in OPEB expense.

##### Related to Debt Refunding

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the *reacquisition price* and the *net carrying amount* of the old debt resulting in a deferred refunding gain as a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

##### Other Deferred Inflows of Resources

Report the acquisition of assets that is applicable to future reporting periods. An example is the upfront payment received arising from a service concession arrangement. Do not include deferred inflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

##### Total Deferred Inflows of Resources

The electronic report will calculate **Total Deferred Inflows of Resources**. If preparing a paper report, enter the sum of all **Deferred Inflows of Resources** reporting categories.

##### Total Noncurrent Liabilities and Deferred Inflows of Resources

The electronic report will calculate **Total Noncurrent Liabilities and Deferred Inflows of Resources**. If preparing a paper report, enter the sum of **Total Noncurrent Liabilities** and **Total Deferred Inflows of Resources**.

## Special Districts Financial Transactions Report Instructions

### Appropriations Limit Information Form:

The purpose of this form is to report information about the agency's appropriations limit. Senate Bill 813, Chapter 1025, Statutes of 1987 requires the California State Controller to include in the Controller's annual report the appropriations limit and the total appropriations subject to the limit for each district in accordance with California Constitutional Article XIII B.

#### Specific Instructions:

This form must be completed by all districts that are subject to the provisions of California Constitutional Article XIII B. Refer to California Constitutional Article XIII B for specific information on this requirement.

#### Appropriations Limit

Report the district's appropriations limit at fiscal year-end.

#### Total Annual Appropriations Subject to the Limit

Report the district's total annual appropriations that are subject to the appropriations limit established for the fiscal year.

#### Revenues Received (Over) Under Appropriations Limit

The electronic report will calculate **Revenues Received (Over) Under Appropriations Limit**. If preparing a paper report, subtract **Total Annual Appropriations Subject to the Limit** from **Appropriations Limit** and enter the result.



## Special Districts Financial Transactions Report Instructions

### Parcel Tax Form:

Per Government Code section 12463.2, the levying local agency that imposes the parcel tax shall be the entity to complete this report. "Levying local agency" means any county, city, or special district that has the power to levy or have levied on its behalf, parcel taxes, as defined by Government Code section 12463.2(c), upon property within the applicable territory of that county, city, or special district (including but not limited to Community Facilities Districts, Financing Districts, Zone of Benefits, Transportation Planning Agency, Transit Operator, etc.). The levying local agency is the one responsible for submitting the parcel tax measure to the ballot to be approved by voters (if applicable); and for submitting all of the necessary documents to the county auditors to be included in property tax bills for collections. The levying local agency must report, even if the revenue received from the tax measure is allocated to another local agency.

#### Parcel Tax Name

Use the legal name of the parcel tax. For the majority of agencies reporting, this is the ballot measure title.

#### Requirement A. The Type and Rate of Parcel Tax Imposed

**Parcel Tax Type** is the basis upon which a local agency determines how a parcel tax will be levied upon a parcel, including, but not limited to residential, nonresidential, improved, etc.

**Parcel Tax Rate** is the parcel tax amount levied on each parcel using a parcel tax base, including, but not limited to: a flat rate levy, age of the parcel, "per acre" basis, "per unit" basis, etc.

#### Notes

This section should be used for any multiple variables that the parcel tax rate might have. For example, a parcel tax might charge \$10 per unit for one to three units, then \$7 per unit for four through eight units and then \$5 per unit for nine units or more.

#### Parcel Tax Type:

##### All Property

If parcel tax is not imposed on a specific type of property and is uniformly imposed on all property, report the dollar amount of the rate and the appropriate parcel tax base for this property type.

##### All Residential

If parcel tax is not imposed on a specific type of residential property and is uniformly imposed on all residential property, report the dollar amount of the rate and parcel tax base for this property type. Residential property is property used for human habitation with the primary purpose of living/sleeping.

#### Residential Subcategories

Report the following applicable parcel tax type:

##### a. Single-Family

If the parcel tax type is a single-family residence, report the dollar amount of the rate and parcel tax base for this property type. A single-family residence is a structure maintained and used as a single dwelling unit.

##### b. Multi-Family

If the parcel tax type is a multi-family residence, report the dollar amount of the rate and parcel tax base for this property type. A multi-family residence is a single building or structure designed to house several families in separate housing units. The most common type of multi-family housing is an apartment building. Duplexes, quadruplexes, and townhomes also qualify as multi-family housing. The entire building or structure may be owned by an individual, an entity, or, as is the case with condominiums, by individuals who have purchased units within the larger structure.

## Special Districts Financial Transactions Report Instructions

### Parcel Tax Form (continued):

#### c. Condominiums

If the parcel tax type is a condominium, report the dollar amount of the rate and parcel tax base for this property type. Condominiums are individually owned housing units in a multi-unit building. The condominium owner holds sole title to the unit, but owns land and common property (elevators, halls, roof, stairs, etc.) jointly, or in common, with other unit owners, and shares the upkeep expenses on the common-property with other owners. The unit owner pays property taxes only on his or her unit, and may mortgage, rent, or sell it like any other real property.

#### d. Mobile Homes

If the parcel tax type is a mobile home, report the dollar amount of the rate and parcel tax base for this property type. Mobile homes include portable structures that are built on a chassis or affixed to a foundation and which may be used as a permanent dwelling unit.

### All Nonresidential

If parcel tax is not imposed on a specific type of nonresidential property and is uniformly imposed on all nonresidential property, report the dollar amount of the rate and parcel tax base for this property type. Nonresidential property is property not used for living or sleeping.

### Nonresidential Subcategories

Report the following applicable parcel tax type:

#### a. Commercial

If the parcel tax type is commercial, report the dollar amount of the rate and parcel tax base for this property type. "Commercial real property" means any real property improved with, or consisting of, a building that is intended for commercial use, including hotels and motels, and which is not residential.

#### b. Industrial

If the parcel tax type is industrial, report the dollar amount of the rate and parcel tax base for this property type. "Industrial property" means any property used for manufacturing or producing goods. This includes manufacturing factories.

#### c. Institutional

If the parcel tax type is institutional, report the dollar amount of the rate and parcel tax base for this property type. "Institutional property" means a building or structure, or a portion thereof, in which people are cared for or live in a supervised environment, including people who have physical limitations because of health or age, or in which people are detained for penal or correctional purposes, or in which the liberty of the occupants is restricted.

This group includes, but is not limited to, the following: (1) adult homes, where occupants are capable of self-preservation; (2) alcohol and drug abuse rehabilitation centers; (3) assisted living facilities; (4) halfway houses; (5) residential care facilities; and (6) correctional Institutions.

#### d. Recreational

If the parcel tax type is recreational, report the dollar amount of the rate and parcel tax base for this property type. "Recreational property" means property used for recreational activities.

## Special Districts Financial Transactions Report Instructions

### Parcel Tax Form (continued):

#### Unimproved/Undeveloped

If the parcel tax type is unimproved or undeveloped, report the dollar amount of the rate and parcel tax base for this property type. "Unimproved land" means a parcel without improvements (such as buildings or fixtures, regardless of whether or not a building permit has been issued); and which is either not in use or is only in temporary use. This category also includes any undeveloped land, as well as Community Facilities District (CFD) parcel tax on undeveloped parcels.

#### Other (specify)

If the specific parcel tax type has not been otherwise provided, specify the parcel tax type. Report the dollar amount of the rate and parcel tax base for this property type. Use the 'notes' section if applicable.

#### Parcel Tax Rates

Enter the dollar amount for the parcel tax and parcel tax base for this property type. The following are definitions of the parcel tax bases that can be selected from the form dropdown list:

- a. **Parcel (Flat Rate)** – A single flat rate that is imposed on the parcel.
- b. **Age** – Tax levied based on the age of a property, with rates vary depending on the property's age.
- c. **Acre** – Tax levied using a "per acre" basis.
- d. **Square Foot of Improvement/Building/Structure** – Tax levied upon a specified percentage or dollar amount based on square footage of the improvement, building or structure.
- e. **Square Foot of Lot** – Tax levied upon a specified percentage or dollar amount based on square-footage of the lot.
- f. **Room** – Tax levied using a "per room" basis.
- g. **Bed** – Tax levied using a "per bed" basis.
- h. **Site/Space** – Tax levied using a "per site" or "per space" basis.
- i. **Unit** – Tax levied using a "per unit" basis.
- j. **Dwelling Unit** – Tax levied using a "per dwelling unit" basis.
- k. **Other (specify)** – Use this section for a tax levied using a rate that is not listed above. Specify the property tax rate. Use the 'notes' section if applicable.

#### Requirement B. The Number of Parcels Subject to the Parcel Tax

Report the number of parcels that are subject to this parcel tax.

#### Requirement C. The Number of Parcels Exempt from the Parcel Tax

Report the number of parcels exempt from the parcel tax. Exempt parcels are those where the owner has applied, and been approved, for any exemptions that are available for the parcel tax.

#### Requirement D. The Sunset Date of the Parcel Tax, if any

Report the fiscal year-end date of the last year for which the parcel tax will be levied. Reporting is required as long as revenue is received in the current reporting period for a parcel tax that has passed its sunset date.

## Special Districts Financial Transactions Report Instructions

### Parcel Tax Form (continued):

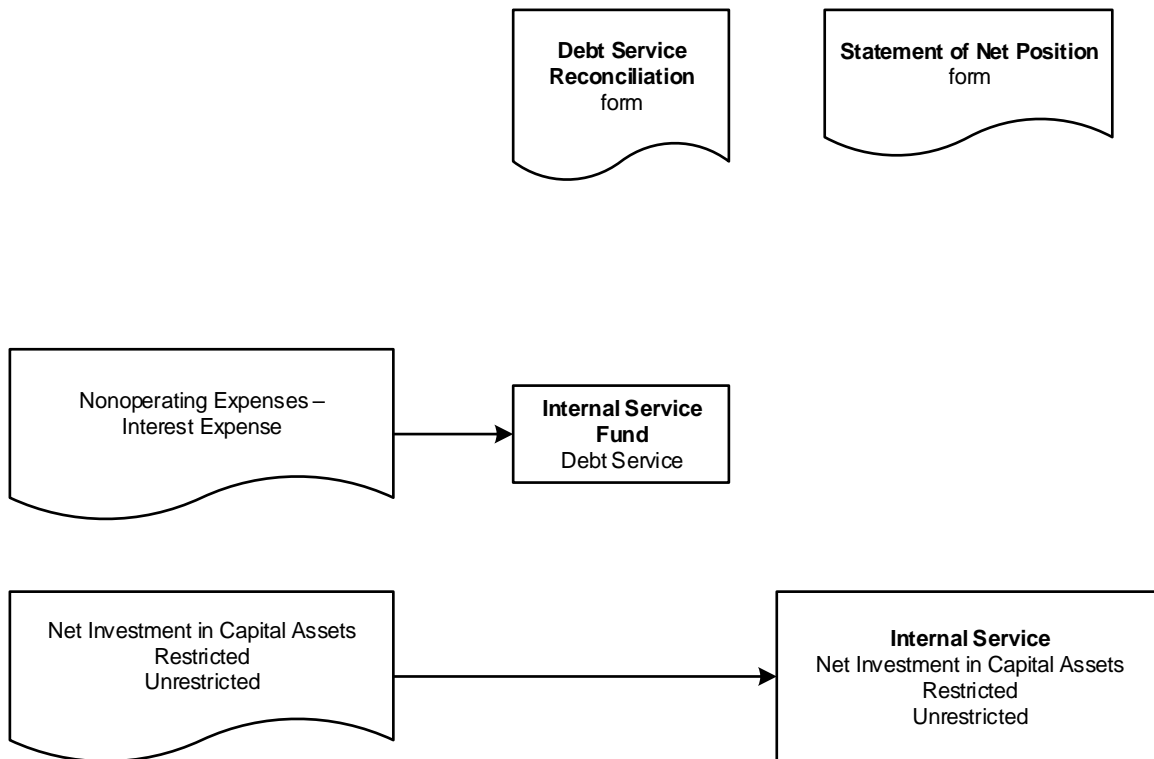
#### **Requirement E. The Amount of Revenue Received from the Parcel Tax (Annually)**

Report the amount of total annual revenue received and collected from the parcel tax in the current reporting year (this includes refunds made, receipts for levies made in prior years and levies that have passed their sunset dates, but excludes penalties, interest and cost recovery charges from the County for levy/collection services). Do not include any revenue received and collected after the end of the fiscal year.

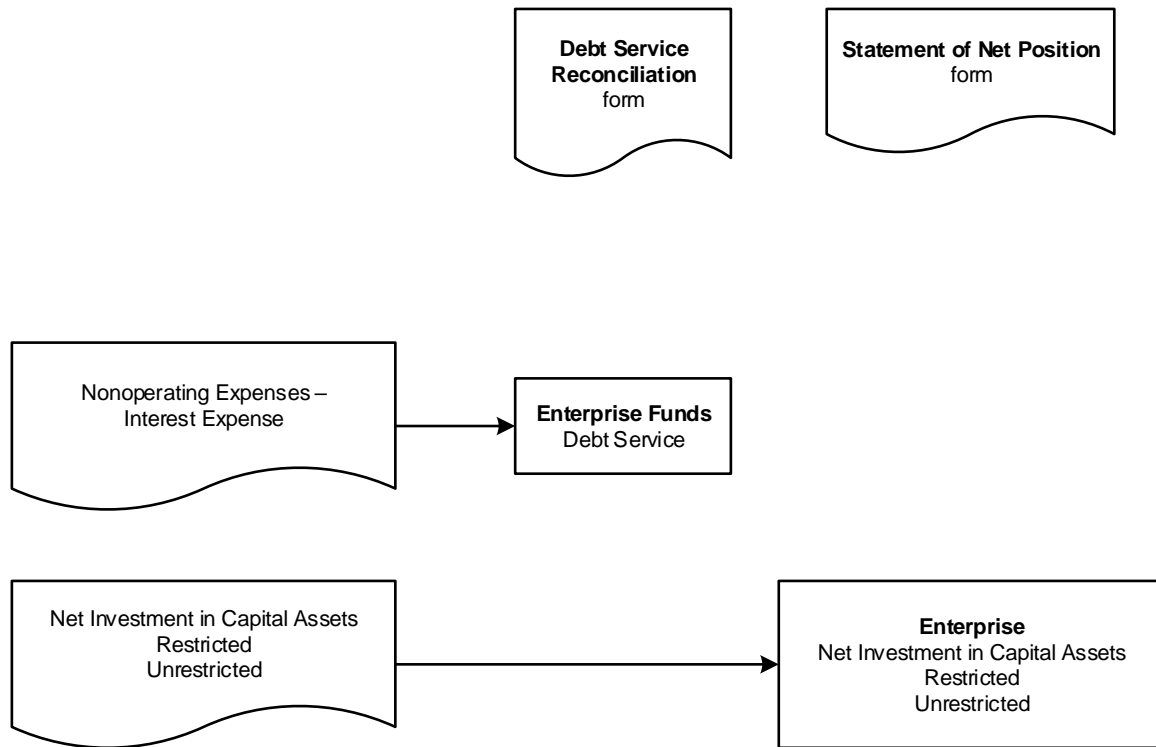
#### **Requirement F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used**

Check the appropriate box(es) for which revenue received from the parcel tax is being used (select all that apply). If the list does not include the manner the revenue is being used, then check the box(es) with the closest description.

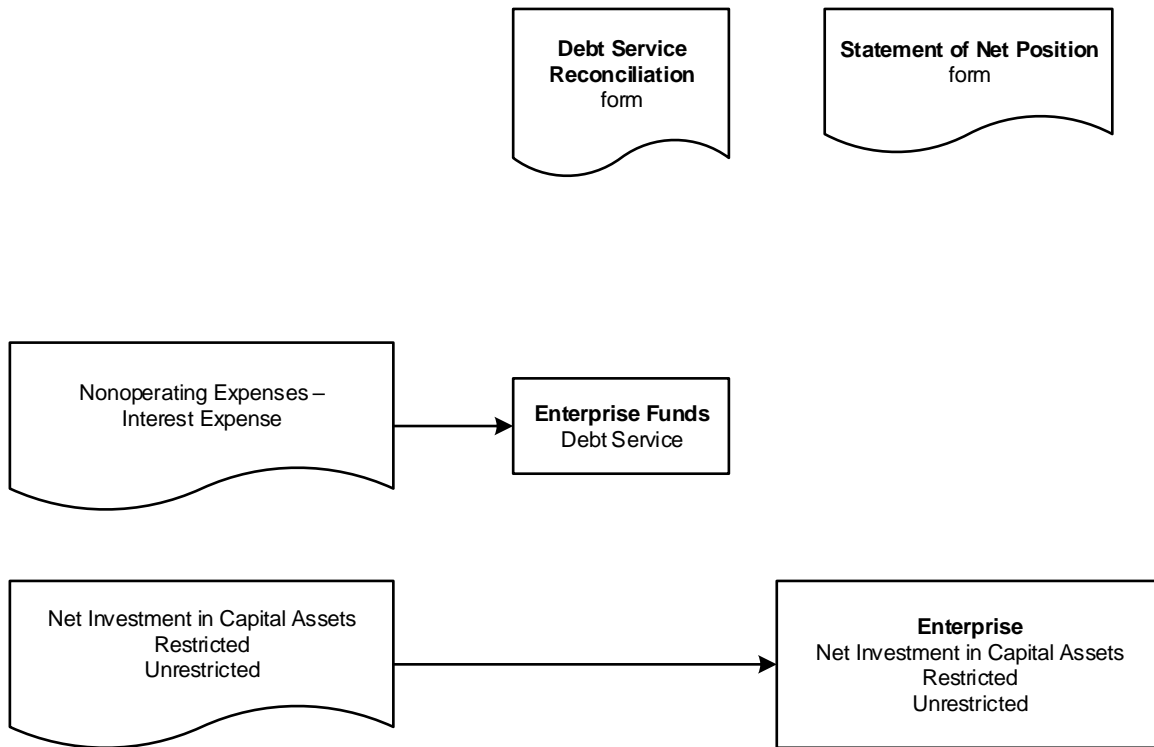
## Internal Service Fund Form Flowchart



## Airport Enterprise Fund Form Flowchart

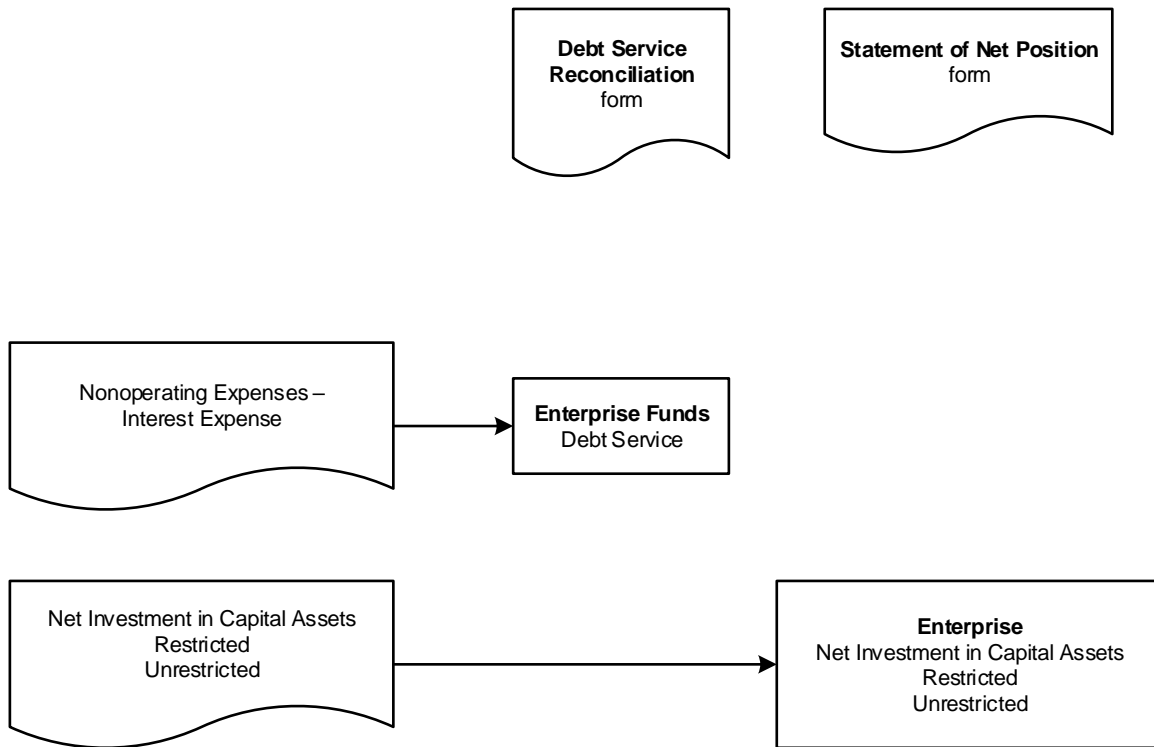


## Electric Enterprise Fund Form Flowchart

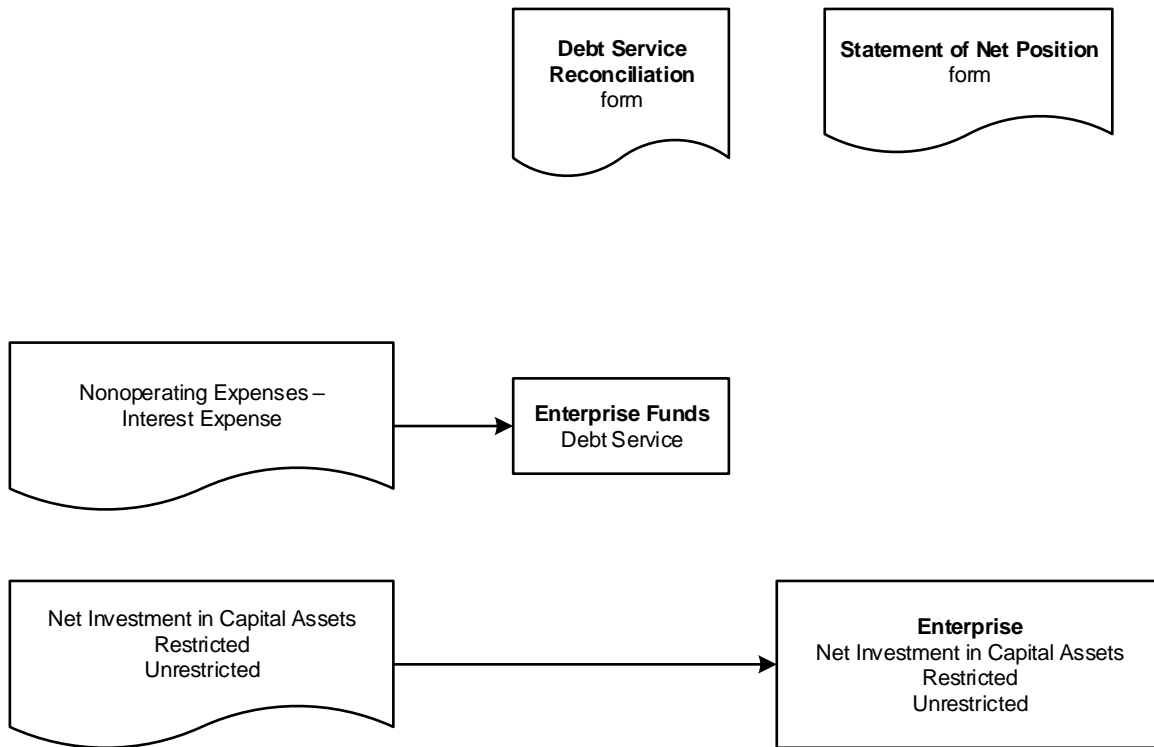




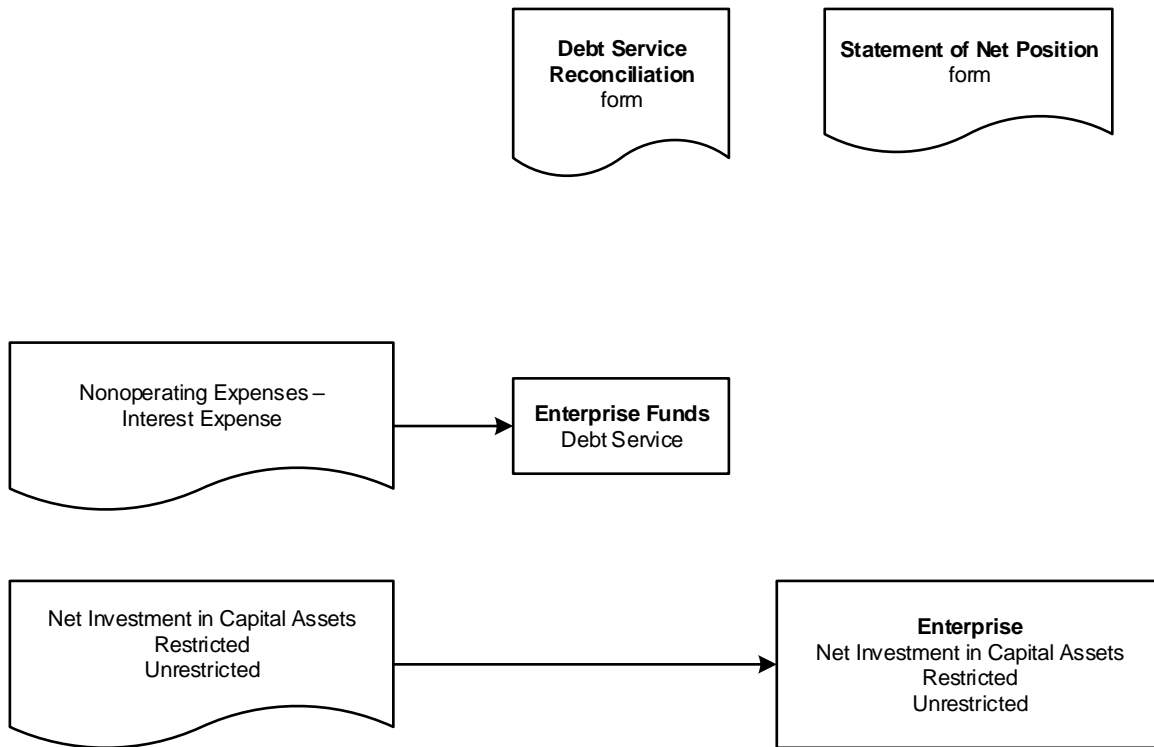
## Gas Enterprise Fund Form Flowchart



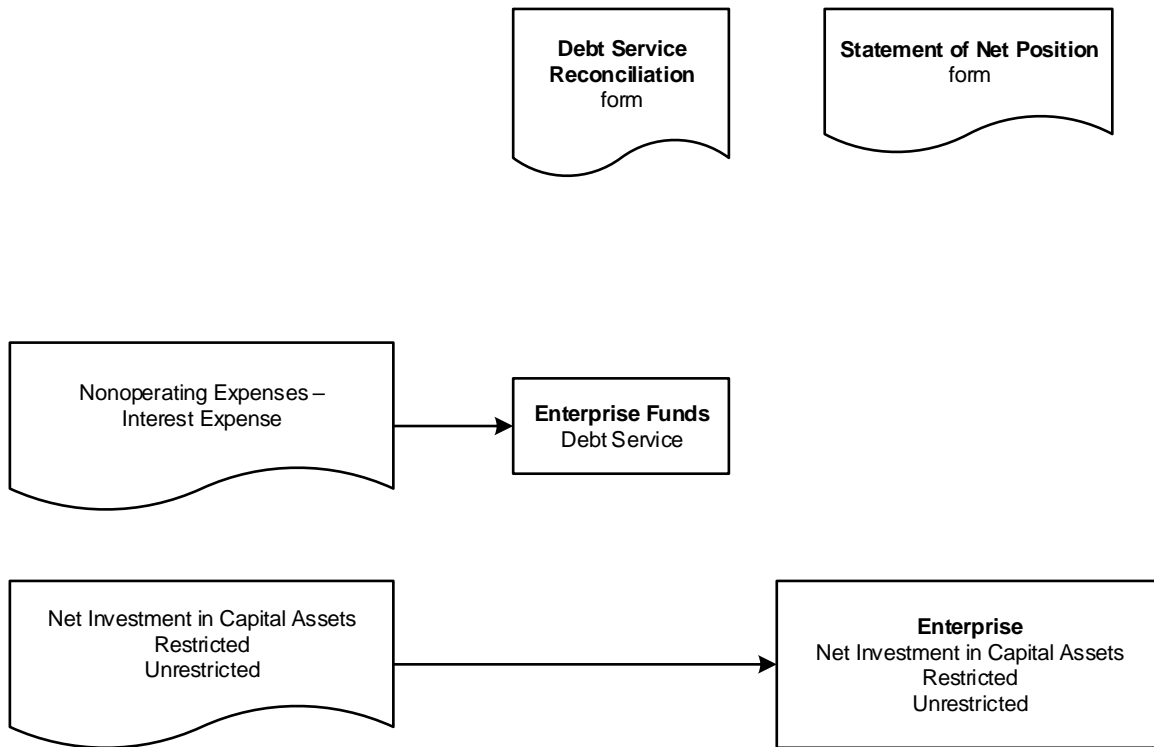
## Harbor and Port Enterprise Fund Form Flowchart



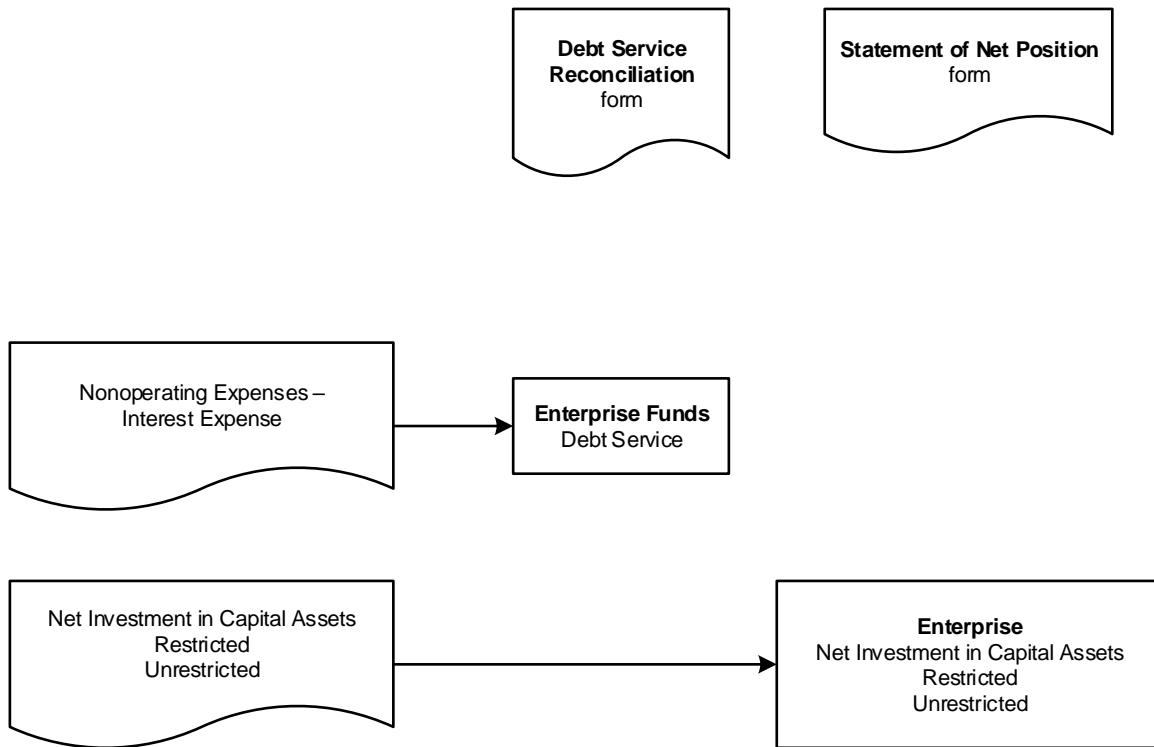
## Hospital Enterprise Fund Form Flowchart



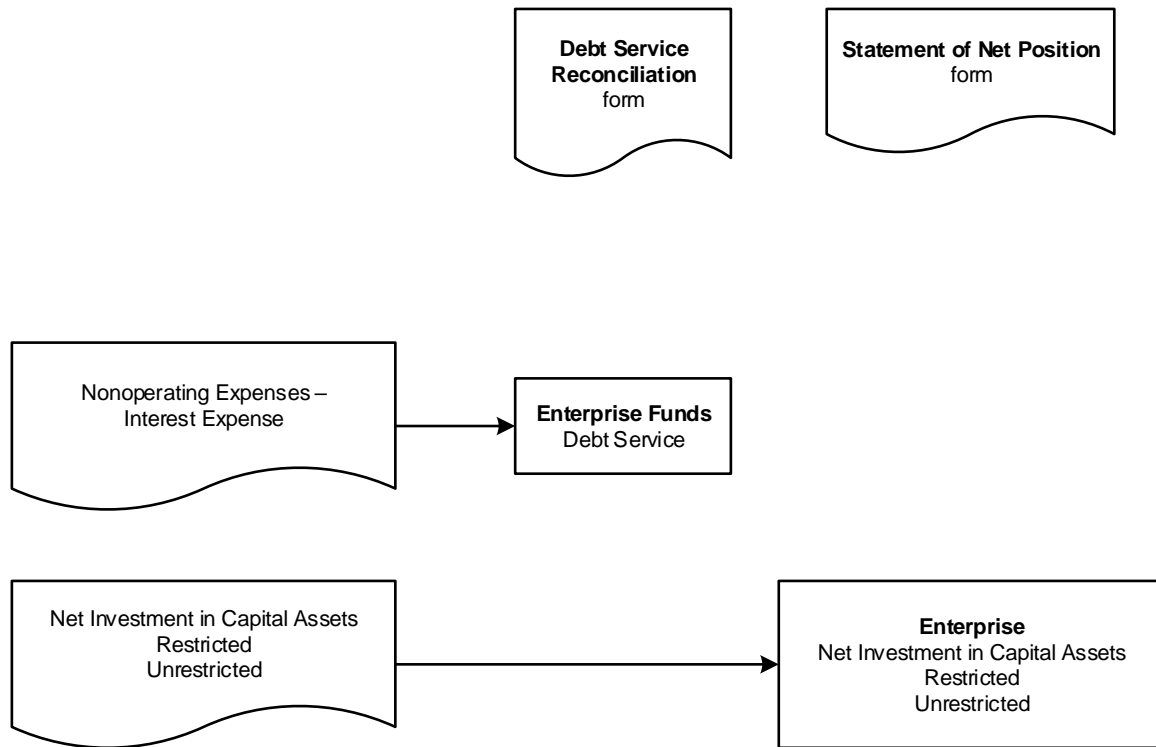
## Sewer Enterprise Fund Form Flowchart



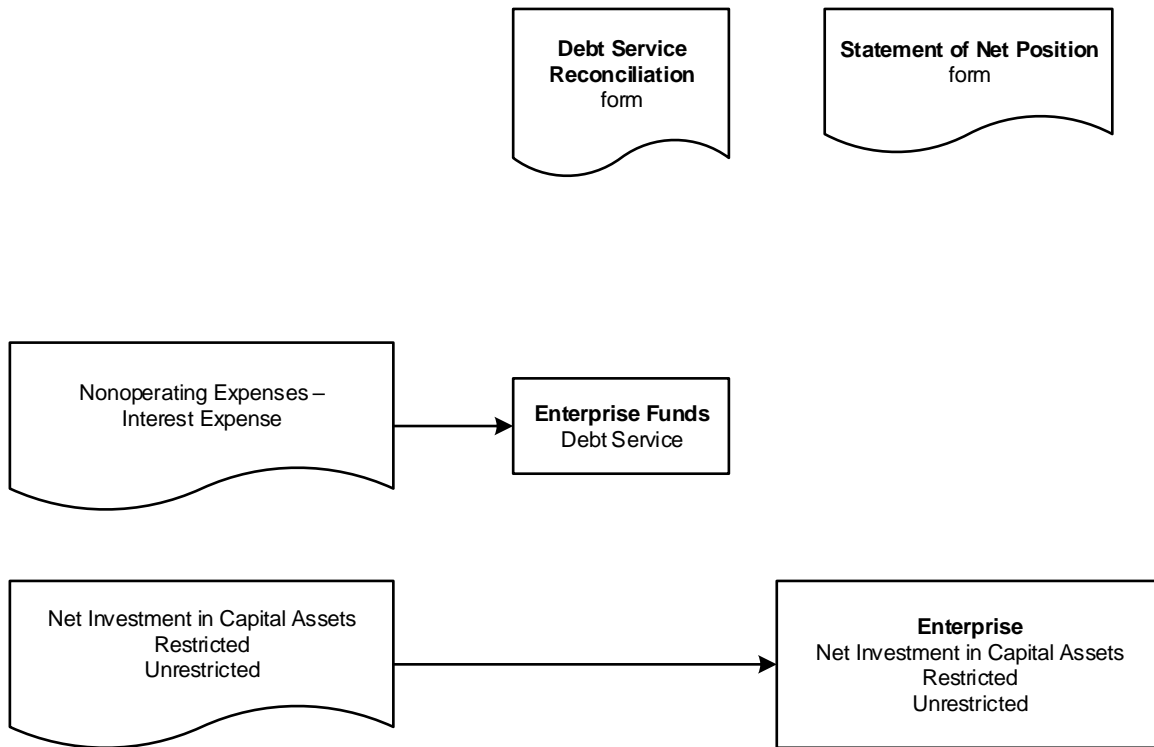
## Solid Waste Enterprise Fund Form Flowchart



## Transit Enterprise Fund Form Flowchart

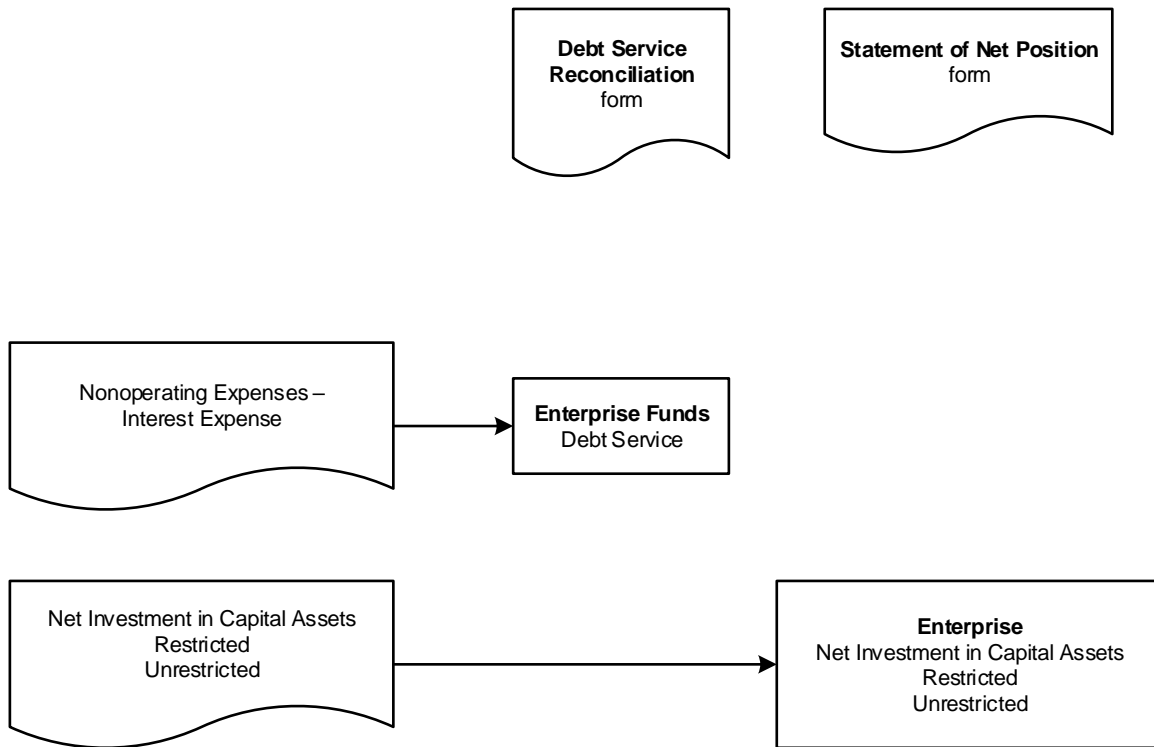


## Water Enterprise Fund Form Flowchart

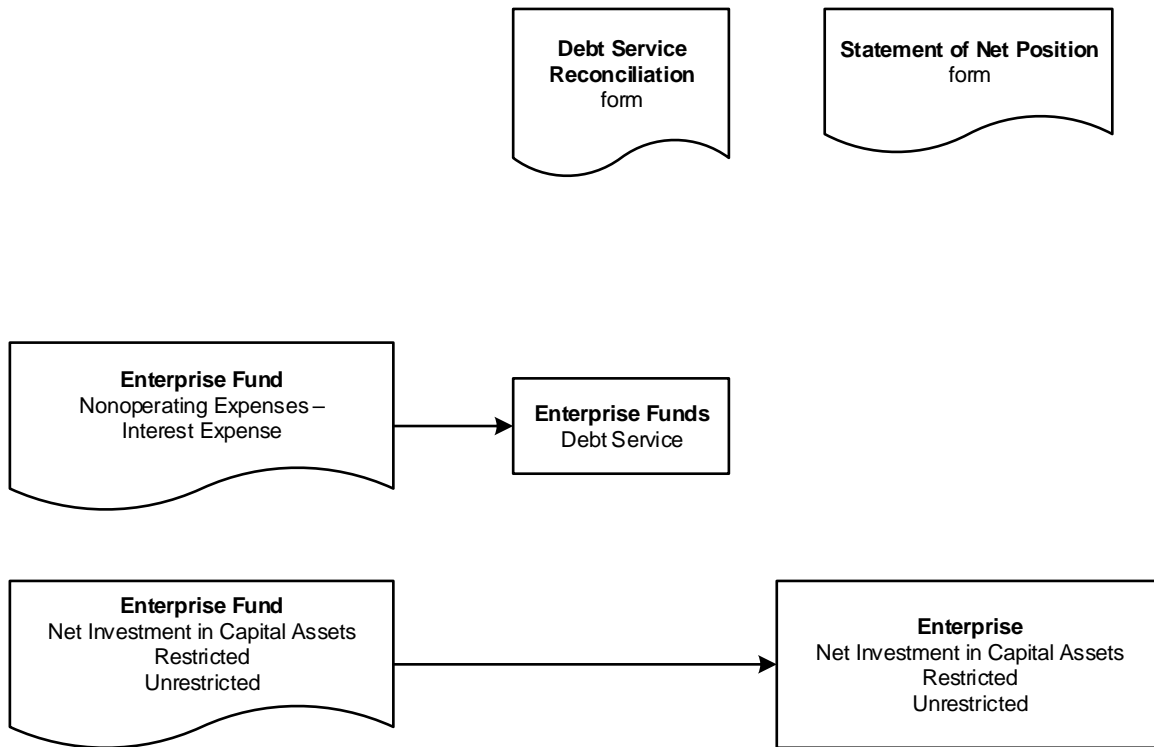




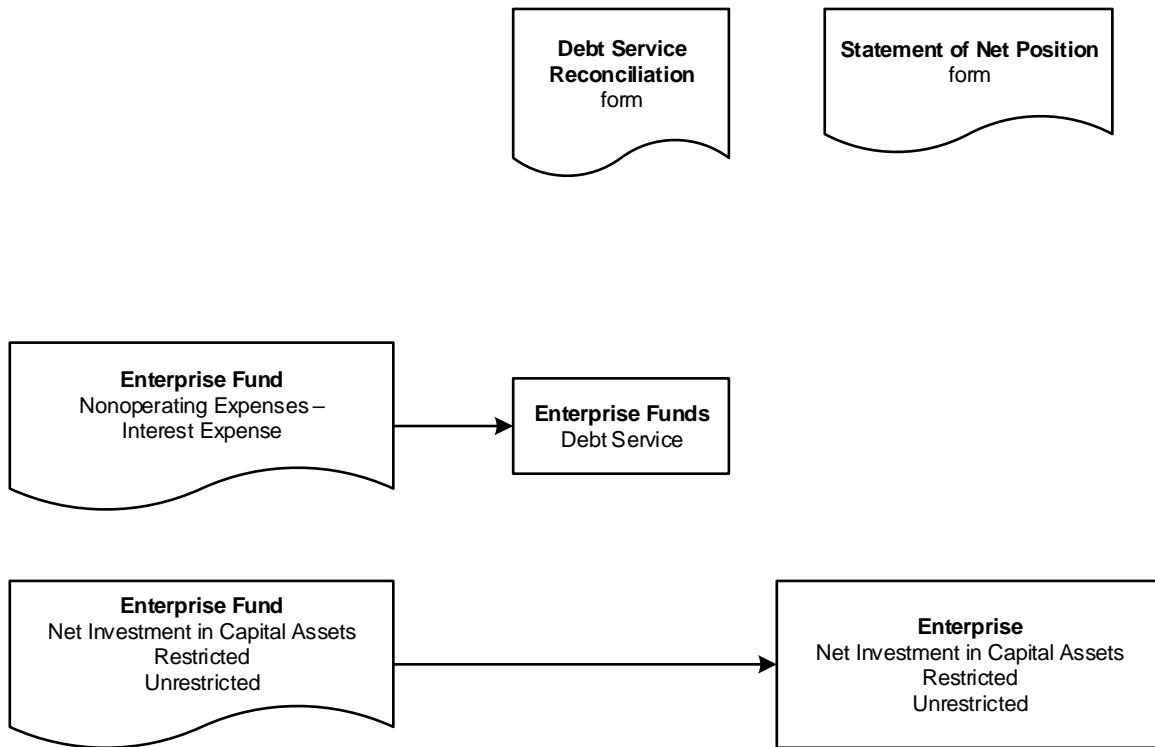
## Other Enterprise Fund Form Flowchart



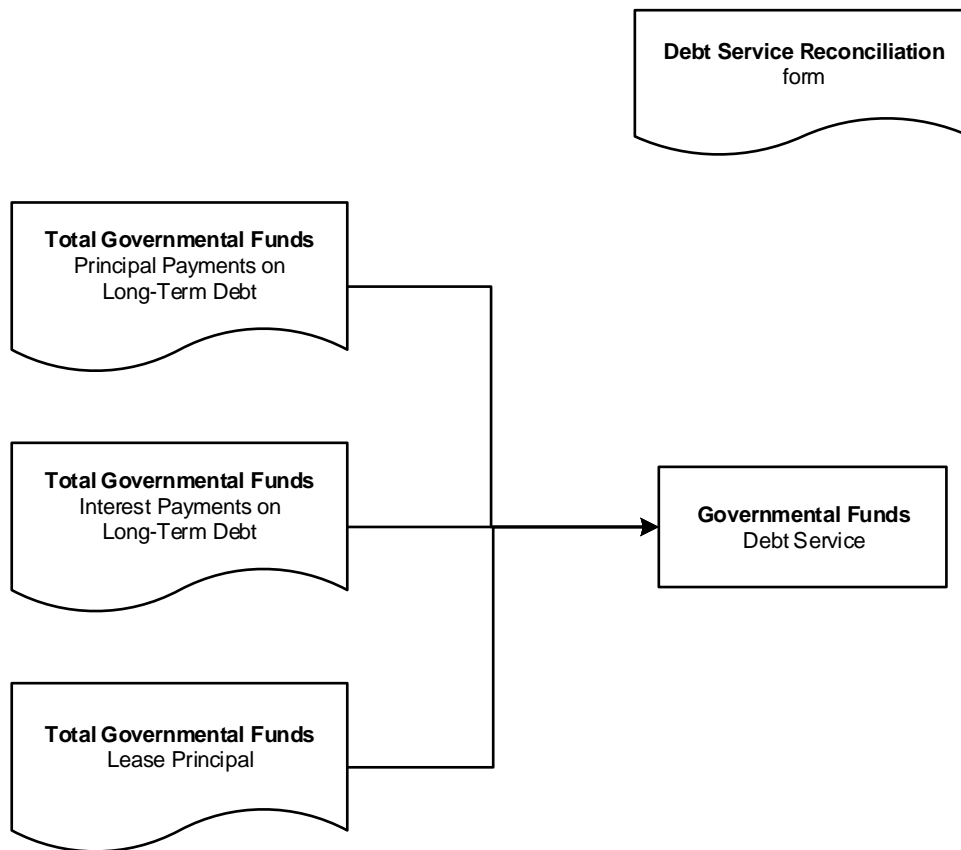
## Conduit Financing Form Flowchart



## Transportation Form Flowchart

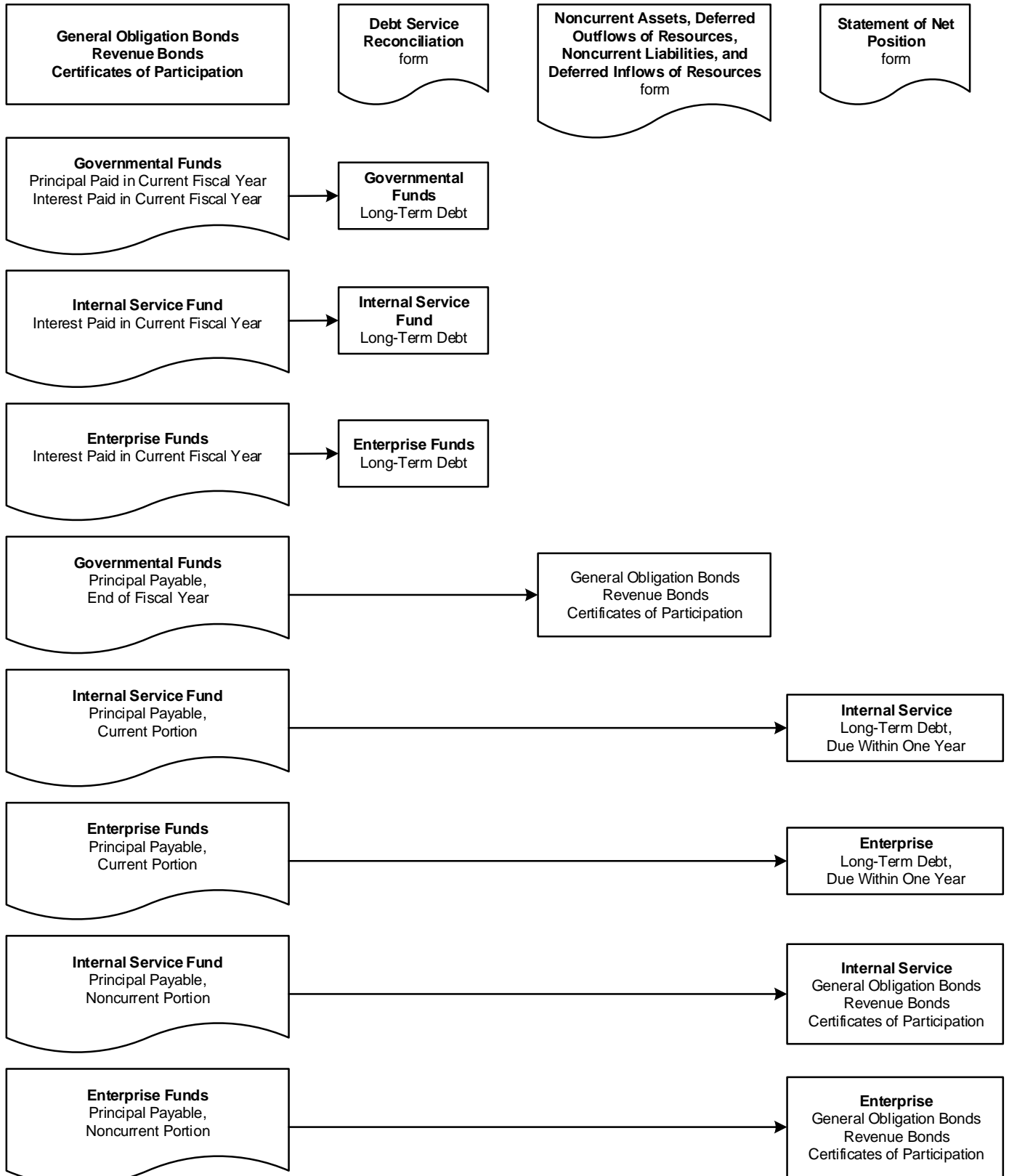


## Governmental Funds Form Flowchart



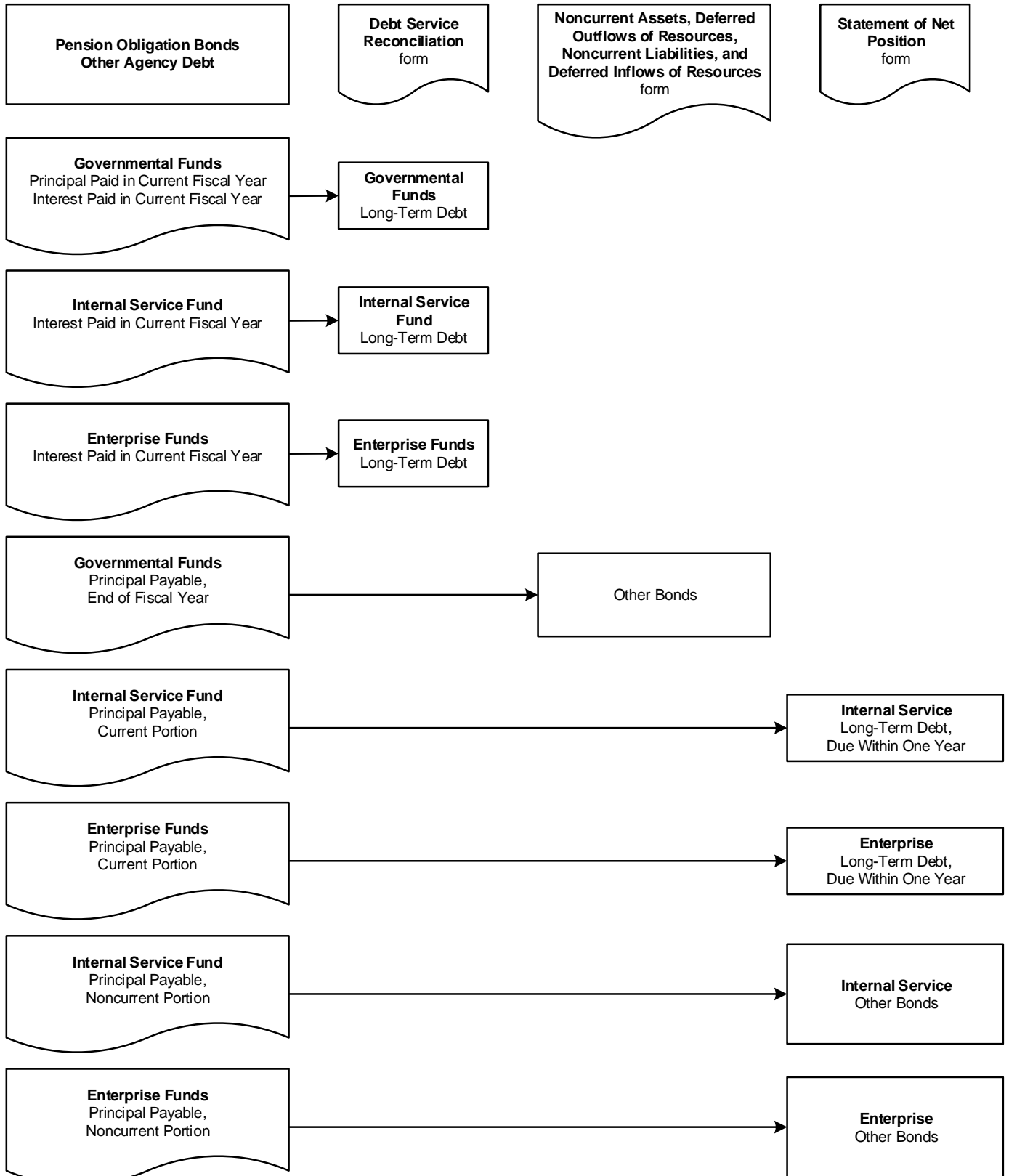
# Special Districts Financial Transactions Report Instructions

## Long-Term Debt Form Flowchart #1



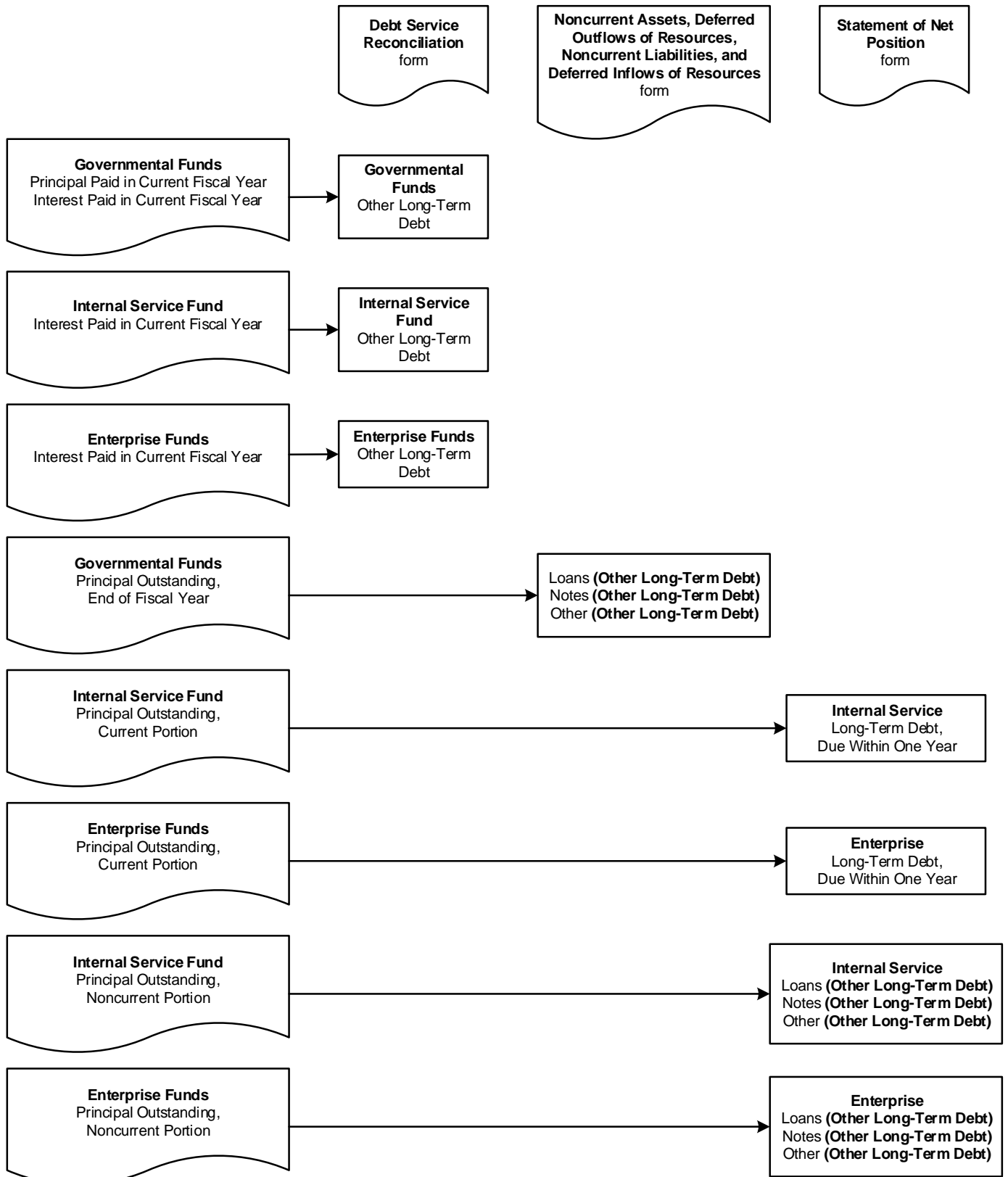
# Special Districts Financial Transactions Report Instructions

## Long-Term Debt Form Flowchart #2



# Special Districts Financial Transactions Report Instructions

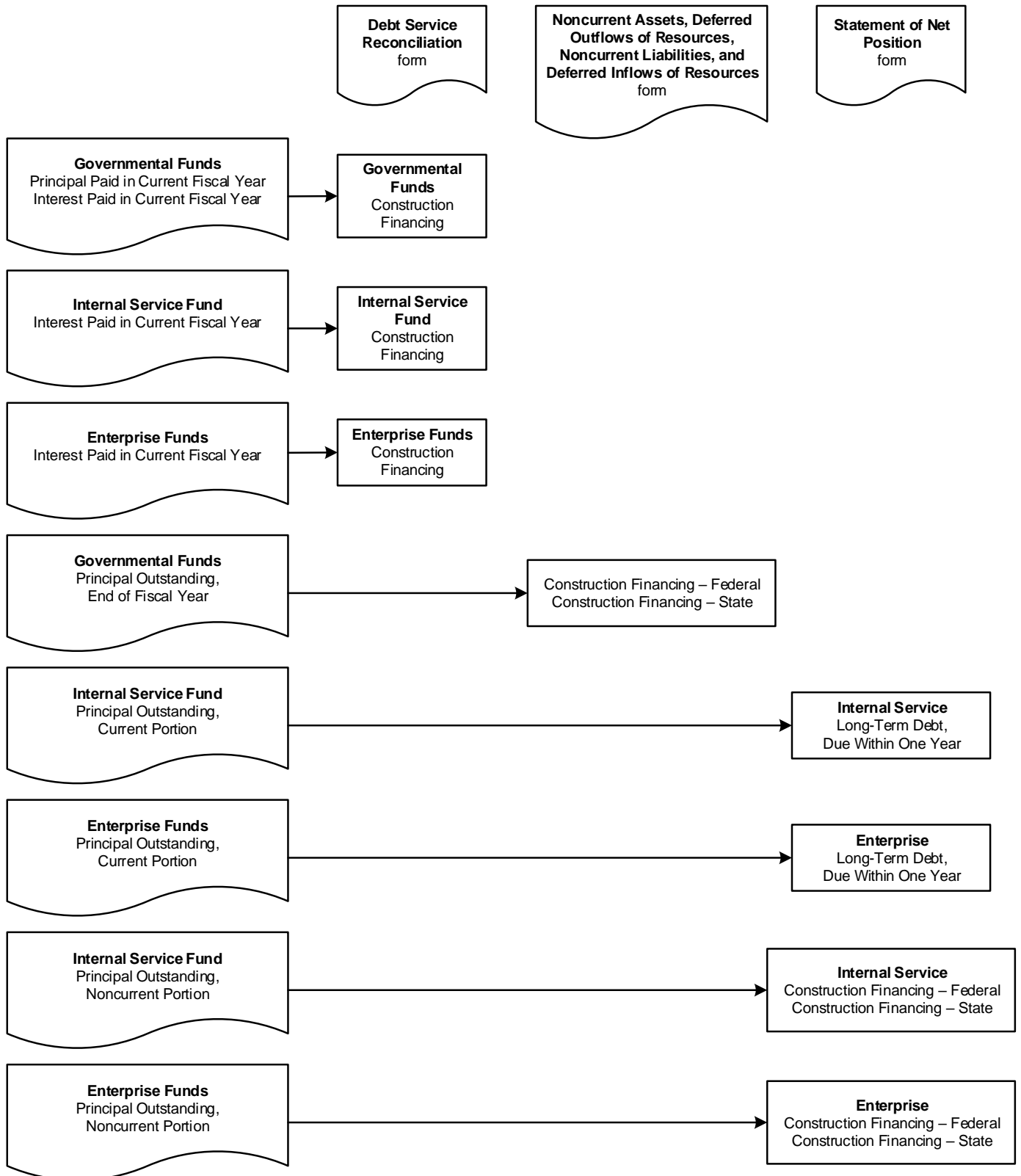
## Other Long-Term Debt Form Flowchart





## Special Districts Financial Transactions Report Instructions

### Construction Financing Form Flowchart



# Special Districts Financial Transactions Report Instructions

## Lease Obligations Form Flowchart

